ANNUAL FINANCIAL STATEMENT

OF THE

GOVERNMENT OF BURMA

FOR THE YEAR 1939-40

BOOK 1.

Presented to the Burma Legislature on the 10th February 1939.

SUPERINTENDENT, GOVERNMENT PRINTING AND STATIONERY, BURMA : FEBRUARY 1939.

ABSTRACT

1939-40.

Revenue.	Rs.	Expenditure.	Rs.
REVENUE RECEIPTS ...	*15,43,23,000*	*EXPENDITURE DEBITABLE TO REVENUE.*	*15,42,08,000*
		REVENUE SURPLUS ...	*1,15,000*
	15,43,23,000		15,43,23,000

STATEMENT A—contd.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.		Estimates, 1939-40.
Rs.	Rs.			Rs.
12,25,78,685	12,73,08,000	Brought forward ...		12,50,15,000
		REVENUE RECEIPTS—contd.		
39,88,882	36,49,000	VII.—STAMPS		32,64,000
1,60,39,510	1,50,00,000	VIII.—FOREST		1,41,56,000
3,06,632	3,25,000	IX.—REGISTRATION		2,79,000
		X.—OTHER TAXES AND DUTIES—		
7,08,409	5,65,000	BETTING TAX	6,30,000	
6,24,826	6,13,000	MOTOR VEHICLES	6,05,000	
−2,48,235	*−2,60,000*	REFUNDS	*−2,51,000*	
10,85,000	9,18,000			9,84,000
28,52,493	8,49,000	XIII.—IRRIGATION, ETC., WORKS WITH CAPITAL ACCOUNTS		8,76,000
2,20,156	34,000	XIV.—IRRIGATION, ETC., WORKS (NO CAPITAL ACCOUNTS)		24,000
1,72,816	*−3,44,000*	XV.—POSTS AND TELEGRAPHS (NET, *i.e.*, LESS WORKING EXPENSES).		*−14,49,000*
2,47,812	2,24,000	XVI.—INTEREST		5,92,000
8,04,627	8,27,000	XVII.—ADMINISTRATION OF JUSTICE		8,09,000
10,67,564	10,94,000	XVIII.—JAILS AND CONVICT SETTLEMENTS		10,87,000
8,80,776	8,48,000	XIX.—POLICE		7,96,000
2,27,892	2,17,000	XX.—PORTS AND PILOTAGE		2,08,000
4,67,178	4,82,000	XXII.—EDUCATION		4,79,000
6,50,172	5,99,000	XXIII.—MEDICAL		5,82,000
1,84,719	1,77,000	XXIV.—PUBLIC HEALTH		1,92,000
1,10,000	1,29,000	XXV.—AGRICULTURE		1,32,000
14,754	12,000	XXVI.—VETERINARY		14,000
3,830	2,000	XXVII.—CO-OPERATIVE CREDIT		4,000
16,263	14,000	XXVIII.—INDUSTRIES		18,000
32,253	62,000	XXIX.—AVIATION		25,000
2,23,000	2,00,000	XXX.—MISCELLANEOUS DEPARTMENTS		2,16,000
...	40,000	XXXI.—CURRENCY		89,000
...	...	XXXII.—MINT		2,04,000
15,21,75,014	15,26,66,000	Carried over ...		14,85,96,000

STATEMENT A—concld.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.
Rs.	Rs.		Rs.
15,21,75,014	15,26,66,000	Brought forward ...	14,85,96,000
		REVENUE RECEIPTS—concld.	
10,62,212	10,79,000	XXXIII.—Civil Works	10,34,000
92,720	71,000	XXXIV.—Receipts in aid of Superannuation ...	81,000
1,63,912	1,36,000	XXXV.—Stationery and Printing	1,88,000
2,38,420	2,87,000	XXXVI.—Miscellaneous	2,87,000
12,35,853	6,66,000	XXXVII.—Defence Receipts—Effective ...	7,48,000
1,237	2,000	XXXVIII.—Defence Receipts—Non-effective ...	2,000
4,43,088	3,95,000	XXXIX.—Frontier Force	4,00,000
20,02,000	23,05,000	XL.—Miscellaneous Adjustments between Burma and the Federated Shan States.	26,10,000
15,04,140	4,76,000	XLI.—Extraordinary Receipts	3,77,000
15,89,18,596	15,80,83,000	Total ...	15,43,23,000

STATE
Statement of Expenditure

Accounts, 1937-38.	Allotments, 1938-39.	Major Heads of Account.	Estimates, 1939-40.		
			Carry on.	New.	Total.
		EXPENDITURE DEBITABLE TO REVENUE.	Rs.	Rs.	Rs.
10,89,676	11,55,000	1. CUSTOMS	11,72,000	...	11,72,000
2,25,403	2,24,000	2. EXCISE DUTIES ...	2,35,000	14,000	2,49,000
10,56,716	10,64,000	3. TAXES ON INCOME ...	10,88,000	...	10,88,000
...	2,00,000	4. STATE LOTTERY ...	2,21,000	...	2,21,000
49,42,077	55,45,000	5. LAND REVENUE ...	52,90,000	...	52,90,000
18,79,027	19,71,000	6. EXCISE	19,26,000	1,42,000	20,68,000
95,874	89,000	7. STAMPS	82,000	...	82,000
59,90,143	60,68,000	8. FOREST	61,30,960	3,040	61,34,000
1,08,471	1,19,000	8(A). FOREST CAPITAL OUTLAY	56,470	16,530	73,000
1,31,903	1,37,000	9. REGISTRATION	1,32,000	...	1,32,000
1,29,113	1,27,000	10. OTHER TAXES AND DUTIES	1,33,020	22,980	1,56,000
...	16,34,000	11. MISCELLANEOUS RAILWAY EXPENDITURE.	16,59,000	...	16,59,000
23,67,146	...	INT. ON WKS. WITH CAP. ACCTS.	...	...	...
...	28,37,000	12. REV. EXPDRE. ON WKS. FOR WHICH CAP. ACCTS ARE KEPT.	27,53,000	39,000	27,92,000
5,87,485	4,14,000	13. OTHER REV. EXPENDITURE	3,79,300	6,700	3,86,000
−1,40,169	3,05,000	14. CONSTN. OF IRRGN., NAVGN., ETC., WORKS.	91,000	...	91,000
4,81,964	...	15. POSTS AND TELEGRAPHS INTEREST ON DEBT.	...	...	...
3,07,773	*−2,06,000*	16. CAPITAL OUTLAY ON POSTS AND TELEGRAPHS.	*−3,43,600*	2,10,600	*−1,33,000*
49,04,081	69,55,000	17. INTEREST ON DEBT AND OTHER OBLIGATIONS.	68,69,000	...	68,69,000
1,01,28,005	99,35,000	18. APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.	87,72,000	...	87,72,000
5,17,201	2,93,980	19. LEGISLATURE	7,54,000	...	7,54,000
1,11,53,417	1,17,62,020	20. GENERAL ADMINISTRATION	1,17,40,000	10,000	1,17,50,000
12,99,455	13,64,000	21. AUDIT	13,67,000	...	13,67,000
55,48,260	55,36,000	22. ADMINISTRATION OF JUSTICE	54,83,000	...	54,83,000
32,80,410	34,10,000	23. JAILS AND CONVICT SETTLEMENTS.	32,59,680	1,55,320	34,15,000
5,60,83,431	6,09,39,000	Total, carried over ...	5,92,49,830	6,20,170	5,98,70,000

MENT B.
debitable to Revenue.

Accounts, 1937-38.	Allotments, 1938-39.	Major Heads of Account.	Estimates, 1939-40.		
			Carry on.	New.	Total.
Rs.	Rs.		Rs.	Rs.	Rs.
5,60,83,431	6,09,39,000	Brought forward ...	5,92,49,830	6,20,170	5,98,70,000
		EXPENDITURE DEBITABLE TO REVENUE—concld.			
1,54,38,255	1,54,41,000	24. POLICE	1,54,92,150	27,850	1,55,20,000
4,72,370	4,47,000	25. PORTS AND PILOTAGE ...	3,50,000	...	3,50,000
1,87,007	2,13,000	27. ECCLESIASTICAL ...	1,76,000	...	1,76,000
1,50,538	67,000	28. EXTERNAL AFFAIRS ...	42,000	8,000	50,000
8,22,002	8,95,000	29. SCIENTIFIC DEPARTMENTS	8,41,800	9,200	8,51,000
83,63,628	99,80,000	30. EDUCATION	96,78,320	94,680	97,73,000
43,43,195	47,34,000	31. MEDICAL	44,91,450	5,550	44,97,000
11,50,789	13,14,000	32. PUBLIC HEALTH ...	11,61,990	1,38,010	13,00,000
10,23,030	10,75,000	33. AGRICULTURE	11,55,660	20,340	11,76,000
5,52,870	5,63,000	34. VETERINARY	5,84,280	10,720	5,95,000
4,08,837	5,63,000	35. CO-OPERATIVE CREDIT ...	5,43,000	...	5,43,000
1,59,100	2,18,000	36. INDUSTRIES	2,06,410	72,590	2,79,000
3,72,118	4,89,000	37. AVIATION	4,41,000	...	4,41,000
57,179	1,02,000	37A. CAPITAL OUTLAY ON CIVIL AVIATION.	...	...	...
2,80,260	3,17,000	38. MISCELLANEOUS DEPARTMENTS	5,51,000	10,000	5,61,000
...	...	39. CURRENCY	19,87,000	...	19,87,000
1,30,27,088	1,32,22,000	41. CIVIL WORKS	1,13,81,354	7,77,646	1,21,59,000
11,980	20,000	42. FAMINE RELIEF ...	20,000	...	20,000
1,46,46,626	1,45,51,000	43. SUPRN. ALLWNCS. & PENSIONS	1,47,08,000	...	1,47,08,000
23,84,733	6,07,000	43A. COMMUTATION ...	7,56,000	...	7,56,000
11,46,015	11,65,000	44. STATIONERY AND PRINTING	12,24,000	...	12,24,000
12,91,842	6,39,000	45. MISCELLANEOUS ...	7,01,670	3,330	7,05,000
1,31,20,268	1,43,99,000	46. DEFENCE SERVICES—EFFECTIVE.	1,27,49,900	24,42,100	1,51,92,000
3,67,184	4,61,000	47. DEFENCE SERVICES—NON-EFFECTIVE.	4,29,000	...	4,29,000
59,24,972	60,76,000	48. FRONTIER FORCE ...	58,35,740	1,86,260	60,22,000
45,08,000	57,32,000	49. MISCELLANEOUS ADJUSTMENTS BETWEEN BURMA AND FEDERATED SHAN STATES.	50,24,000	...	50,24,000
14,62,93,317	15,42,29,000	**Total** (*a*) ...	14,97,81,554	44,26,446	15,42,08,000

STATEMENT C.

RECEIPTS. **STATE**

Details by Major Heads of interest free Advances and interest

Accounts, 1937-38.	Estimates 1938-39.	Particulars.	Estimates, 1939-40.
Rs.	Rs.		Rs.
29,67,441	40,34,000	Amount transferred from Ways and Means Budget in Book 3.	35,89,000
29,67,441	40,34,000	Total ...	35,89,000

MENT C. DISBURSEMENTS.

bearing Advances included in the Demands for Grants.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Page.	Estimates, 1939-40.
Rs.	Rs.			Rs.
		(*a*) **Interest Free Advances.**		
18,06,277	17,92,000	ADVANCES REPAYABLE	235	17,19,000
		(*b*) **Loans and Advances bearing Interest.**		
6,03,888	11,64,000	LOANS TO AGRICULTURISTS, CO-OPERATIVE SOCIETIES, MUNICIPALITIES, ETC.	233	11,14,000
3,71,204	6,01,000	LOANS TO GOVERNMENT SERVANTS ...	234	4,49,000
9,75,092	17,65,000	**Total, Loans and Advances bearing interest.**	...	15,63,000
1,86,072	4,77,000	(*c*) **Loans to the Burma Railway Board**	236	3,07,000
29,67,441	40,34,000	**Grand Total, (*a*), (*b*) and (*c*)** ...	...	35,89,000

Detailed Account of Revenue Receipts.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1939-40.

REVENUE RECEIPTS.

I.—CUSTOMS.

Controlling Officer—Collector of Customs.

3,39,29,475	3,06,31,000	A. SEA CUSTOMS—IMPORTS	IA	2,76,01,000
60,79,797	48,00,100	B. SEA CUSTOMS—EXPORTS ...	IB	55,01,500
17,52,336	15,80,000	C. SEA CUSTOMS—MISCELLANEOUS ...	IC	17,40,000
4,83,558	2,93,500	D. LAND CUSTOMS	ID	2,49,000
2,448	2,000	E. WAREHOUSE AND WHARF RENTS ...	...	2,000
1,64,408	1,60,000	F. MISCELLANEOUS	...	1,60,000
4,24,12,022	3,74,66,600	Total ...		3,52,53,500
3,76,418	*4,49,600*	I. *Deduct* REFUNDS AND DRAWBACKS ...	II	*4,05,500*
4,20,35,604	3,70,17,000	Total ...	...	3,48,48,000

Detailed Account IA.—SEA-CUSTOMS—IMPORTS.

2,48,12,971	2,28,71,000	a. **Revenue Duties**	2,15,24,500
91,16,504	77,60,000	b. **Protective Duties**	60,76,500
3,39,29,475	3,06,31,000	Total ...	2,76,01,000

Detailed Account IB.—SEA-CUSTOMS—EXPORTS.

60,79,672	48,00,000	(1) Rice	55,00,000
125	100	(2) Jute, Raw and Manufactured	1,500
60,79,797	48,00,100	Total ...	55,01,500

Detailed Account IC.—SEA-CUSTOMS—MISCELLANEOUS.

		a. **Countervailing Import Duties**—	
5,43,946	5,00,000	(4) Sugar	2,25,000
26,481	...	(5) Iron and Steel	1,60,000
9,67,885	9,00,000	(7) Cigarettes	9,25,000
94,136	80,000	(8) Wines and Spirits	80,000
...	...	(9) Salt	2,50,000
1,19,888	1,00,000	b. **Miscellaneous**	1,00,000
17,52,336	15,80,000	Total ...	17,40,000

Detailed Account ID.—LAND CUSTOMS.

10,043	15,000	a. **Import duty on Silver**	15,000
2,490	3,000	b. **Import duty on other goods** ...	3,000
1,003	500	c. **Fees, Fines, Forfeiture and Miscellaneous**	1,000
4,70,022	2,75,000	d **Other duties—Import duty on Siamese teak timber.**	2,30,000
4,83,558	2,93,500	Total ...	2,49,000

Detailed Account II.—*Deduct* REFUNDS AND DRAWBACKS.

3,69,989	*4,35,000*	a. **Sea Customs—Imports**	*3,80,000*
6,195	*14,000*	b. **Miscellaneous—Countervailing Import duties (Cigarettes).**	*25,000*
234	*600*	c. **Land Customs**	*500*
3,76,418	*4,49,600*	Total ...	*4,05,500*

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	No. of Detailed Account (if any).	Estimates 1939-40.

II.—EXCISE DUTIES.

Controlling Officers—Financial Commissioner and Commissioner of Salt Revenue.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	No. of Detailed Account (if any).	Estimates 1939-40.
58,40,187	56,50,000	A. Excise duty on Motor Spirits ...	...	59,00,000
28,87,172	30,00,000	B. Excise duty on Kerosene ...	...	23,00,000
60,671	1,000	C. Excise duty on Silver ...	...	1,000
6,83,237	6,50,000	D. Excise duty on Sugar ...	...	10,50,000
24,35,324	23,35,000	E. Excise duty on Matches ...	IIE	24,70,000
1,292	...	G. Excise Duty on Mechanical Lighters	...	200
4,148	3,000	H. Excise duty on Cigarettes Manufactured in Burma.	...	6,000
19,22,721	17,25,000	I. Excise duty on Salt ...	...	18,25,000
3,225	5,000	J. Miscellaneous Salt Revenue ...	...	4,500
...	...	K. Excise Duty on Table Waters ...	...	4,14,000
1,38,37,977	1,33,69,000	Total ...	...	1,39,70,700
72,674	*67,000*	M. *Deduct* Refunds ...		*60,700*
1,37,65,303	1,33,02,000	Total ...	...	1,39,10,000

Detailed Account IIE.—Excise Duty on Matches.

Controlling Officer—Financial Commissioner.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates 1939-40.
22,88,707	23,00,000	*a.* Excise duty on matches Manufactured in Burma.	23,50,000
1,46,617	35,000	*b.* Excise duty on matches Manufactured in India.	1,20,000
24,35,324	23,35,000	Total ...	24,70,000

III.—TAXES ON INCOME.

Controlling Officer—Commissioner of Income-tax.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	No. of Detailed Account (if any).	Estimates 1939-40.
1,83,65,726	1,96,80,000	A. Income-Tax	IIIA	1,74,18,000
45,36,669	53,70,000	B. Super-Tax	...	43,54,000
8,060	6,000	C. Miscellaneous	...	6,000
2,29,10,455	2,50,56,000	Total ...	...	2,17,78,000
69,67,255	*89,95,000*	F *Deduct* Refunds	IIIF	*67,75,000*
1,59,43,200	1,60,61,000	Total ...	...	1,50,03,000

Detailed Account IIIA.—Income-Tax.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates 1939-40.
1,61,85,490	1,76,80,000	*a.* Ordinary collections	1,53,33,000
20,81,643	19,00,000	*b.* Deduction by Government from salaries and pensions.	20,00,000
98,593	1,00,000	*c.* Deductions from interest on Government Securities.	85,000
1,83,65,726	1,96,80,000	Total ...	1,74,18,000

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1939-40.

Detailed Account IIIF.—*Deduct* REFUNDS.

61,41,515	*74,90,000*	(1) Refunds on account of double Income-tax relief payments.	*59,05,000*
		(2) Other Refunds—	
7,38,542	*14,50,000*	(i) Income-tax	*8,00,000*
42,198	*10,000*	(ii) Super-tax	*30,000*
45,000	*45,000*	(iii) Refund to Government of India of half net income-tax on interest on Government securities.	*40,000*
69,67,255	*89,95,000*	Total ...	*67,75,000*

IV.—STATE LOTTERY.

Controlling Officer—Controller, Burma State Lottery.

...	10,00,000	A. PROCEEDS OF STATE LOTTERY	18,00,000

V.—LAND REVENUE.

Controlling Officers—Financial Commissioner, Commissioner of Settlements and Land Records and Commissioners of Divisions.

3,25,82,065	3,71,50,500	A. ORDINARY REVENUE ...	VA	3,78,25,500
...	12,000	B. SALE OF GOVERNMENT ESTATES ...	...	16,000
12,796	30,000	C. SALE PROCEEDS OF WASTE LAND AND REDEMPTION OF LAND TAX.	...	8,000
25,99,495	26,30,000	D. RENTS, ETC. OF FISHERIES	VD	26,50,000
2,004	2,000	E. RECOVERIES OF OVERPAYMENTS ...	...	2,000
49,277	25,100	F. COLLECTION OF PAYMENTS FOR SERVICES RENDERED.	VF	46,900
1,14,56,584	1,13,03,000	G. MISCELLANEOUS	VG	89,73,000
1,63,008	*2,28,600*	J. *Deduct* REFUNDS	...	*2,20,400*
53,13,953	...	K. *Deduct* PORTION OF LAND REVENUE DUE TO IRRIGATION WORKS.	...	...
4,12,25,260	5,09,24,000	Total ...	...	4,93,01,000

Detailed Account VA.—Ordinary Revenue.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.
		a. **Fluctuating Collections—**	
3,11,66,607 (for (1)–(3))	3,29,50,000	(1) Main crop revenue	3,36,00,000
	21,00,000	(2) Kaing-Mayin Revenue	21,50,000
	7,00,000	(3) Other collections	6,25,000
500	500	b. **Collections from the Shan States** ...	500
		c. **Collections from Government Estates—**	
6,23,421	6,00,000	(1) Agricultural	6,30,000
7,91,537	8,00,000	(2) Non-Agricultural	8,00,000
...	...	d. **Royalty on Rubber**	20,000
3,25,82,065	3,71,50,500	Total ...	3,78,25,500

Detailed Account VD.—Rents, etc., of Fisheries.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.
22,62,856	23,00,000	a **Rent of leased Fisheries**	23,20,000
3,36,639	3,30,000	b. **Licence Fees for Fishing Implements and Fixed Obstructions.**	3,30,000
25,99,495	26,30,000	Total ...	26,50,000

Detailed Account VF.—Collection of Payments for Services rendered.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.
1,904	5,100	a. **Payments by Local Bodies for Survey Establishment.**	1,900
47,373	20,000	b. **Survey Fees credited to Government** ...	45,000
49,277	25,100	Total ...	46,900

Detailed Account VG.—Miscellaneous.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.
36,93,581	38,00,000	a. **Capitation Tax**	26,00,000
2,43,039	1,14,000	b. **Land rate in lieu of Capitation-tax** ...	76,000
25,79,650	26,00,000	c. ***Thathameda* Tax**	17,00,000
36,11,436	37,00,000	d. **Petroleum Revenue**	36,00,000
		e. **Fees, Rents and Royalties—**	
41,770	4,00,000	(1) Jade, Amber and Rubies	2,50,000
2,44,941	2,00,000	(2) Wolfram	2,00,000
1,26,616	2,50,000	(3) Tin	2,76,000
4,40,338	2,00,000	(4) Other Minerals	2,00,000
6,977	8,500	f. **Fines and Forfeitures of Revenue Courts**	8,000
14,743	12,000	g. **Revenue Record Room Receipts** ...	13,000
4,53,493	18,500	h. **Other Sources**	50,000
1,14,56,544	1,13,03,000	Total ...	89,73,000

Acocunts, 1937-38.	Estimates, 1938-39.	Heads of Account.	No. of detailed Account (if any).	Estimates, 1939-40.

VI.—EXCISE.

Controlling Officer—Excise Commissioner.

Acocunts, 1937-38.	Estimates, 1938-39.	Heads of Account.	No. of detailed Account (if any).	Estimates, 1939-40.
9,03,018	9,04,800	A. COUNTRY SPIRITS	VIA	8,79,000
35,36,061	34,65,000	B. COUNTRY FERMENTED LIQUOR ...	VIB	32,79,000
1,10,928	1,10,000	C. MALT LIQUOR	VIC	1,06,000
6,13,216	6,07,000	D. WINES AND SPIRITS (FOREIGN LIQUORS OTHER THAN BEER, MEDICATED WINES AND COMMERCIAL SPIRITS).	VID	6,00,000
14,240	12,100	E. RECEIPTS FROM COMMERCIAL SPIRITS INCLUDING DENATURED SPIRITS AND MEDICATED WINES	VIE	11,800
38,63,947	35,00,900	F. OPIUM	VIF	39,51,000
348	300	G. HEMP AND OTHER DRUGS	VIG	6,82,000
1,610	150	H. DISTILLERIES (*a.* Fees from Distilleries).	...	100
5,67,036	4,06,000	I. FINES, CONFISCATIONS AND MISCELLANEOUS	VII	6,47,000
1,369	1,200	J. RECOVERIES OF OVERPAYMENTS ...	...	1,300
96,11,773	90,07,450	Total ...	...	1,01,57,200
2,455	*3,450*	K. *Deduct* REFUNDS	...	*4,200*
96,09,318	90,04,000	Total ...	...	1,01,53,000

Detailed Account VIA.—COUNTRY SPIRITS.

4,50,622	4,50,000	(1) Duty on Distillery Spirits	4,54,000
4,41,516	4,50,000	(2) Licence Fees for sale of Distillery Spirits ...	4,18,000
4,880	4,800	(3) Receipts from Out-stills	7,000
9,03,018	9,04,800	Total ...	8,79,000

Detailed Account VIB.—COUNTRY FERMENTED LIQUOR.

13,27,464	13,00,000	*a.* Toddy	12,50,000
		b. Other Country Fermented Liquor—	
1,68,919	1,65,000	(1) Duty	1,54,000
20,39,678	20,00,000	(2) Licence Fees for Sale	18,75,000
35,36,061	34,65,000	Total ...	32,79,000

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.

Detailed Account VIc.—Malt Liquor.

84,307	85,000	(1) Duty on beer manufactured in Burma	82,000
26,621	25,000	(2) Licence fees for brewing or selling beer only ...	24,000
1,10,928	1,10,000	Total ...	1,06,000

Detailed Account VId.—Wines and Spirits (Foreign Liquors other than Beer, Medicated Wines and Commercial Spirits).

2,87,863	2,82,000	(1) Duty on wines and spirits manufactured in Burma	3,00,000
3,25,353	3,25,000	(2) Licence fees for blending, bottling and sale of foreign liquor generally, other than for beer only.	3,00,000
6,13,216	6,07,000	Total ...	6,00,000

Detailed Account VIe.—Receipts from Commercial Spirits including Denatured Spirits and Medicated Wines.

8,862	7,000	(1) Duty on Spirits used for medicinal purposes ...	6,500
3	...	(2) Duty on Spirits used for other commercial, scientific or industrial purposes.	...
2,609	2,500	(3) Licence fees for medicated wines	2,500
2,766	2,600	(4) Licence fees for commercial spirits	2,800
14,240	12,100	Total ...	11,800

Detailed Account VIF.—OPIUM.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.
		a. **Opium and its preparation.**	
592	500	(1) Licence fees for sale of opium (wholesale and retail)	500
439	400	(2) Fees for druggists' licences for opium and morphia	500
1,031	900	Total ...	1,000
		b. **Sale proceeds of Excise Opium.**	
4,52,544	3,90,000	(1) Cost price	39,50,000
34,10,372	31,10,000	(2) Duty	
38,62,916	35,00,000	Total ...	39,50,000
38,63,947	35,00,900	Total ...	39,51,000

Detailed Account VIG.—HEMP AND OTHER DRUGS.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.
136	100	(1) Receipts from hemp drugs (ganja, bhang, etc.) excluding sale proceeds of confiscated drugs.	6,81,700
212	200	(2) Receipts from cocaine and other allied drugs, excluding sale proceeds of confiscated drugs.	300
348	300	Total ...	6,82,000

Detailed Account VII.—FINES, CONFISCATIONS AND MISCELLANEOUS.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.
5,62,499	4,00,000	(1) Sale proceeds of confiscated opium	5,75,000
1,050	2,000	(2) Other fines and forfeitures	2,000
3,487	4,000	(3) Miscellaneous	70,000
5,67,036	4,06,000	Total ...	6,47,000

VII.—STAMPS.

Controlling Officers—Commissioners of Divisions and Superintendent of Stamps, Rangoon.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1939-40.
		(A).—NON-JUDICIAL.		
22,44,459	19,74,000	A. SALE OF STAMPS	VIIA	16,89,000
23,410	16,600	B. DUTY ON IMPRESSING DOCUMENTS ...	VIIB	15,600
12,954	13,000	C. FINES AND PENALTIES	...	13,000
23,227	200	D. MISCELLANEOUS	...	100
23,04,050	20,03,800	Total ...	...	17,17,700
1,28,208	*1,40,000*	E. *Deduct* REFUNDS	VIIE	*1,02,000*
21,75,842	18,63,800	Total (A) ...	...	16,15,700
		(B).—JUDICIAL.		
18,75,786	18,50,000	F. SALE OF STAMPS	...	17,00,000
...	100	G. FINES AND PENALTIES	...	...
285	200	H. MISCELLANEOUS	...	200
18,76,071	18,50,300	Total ...	...	17,00,200
63,031	*65,100*	I. *Deduct* REFUNDS	VII I	*51,900*
18,13,040	17,85,200	Total (B) ...	...	16,48,300
39,88,882	36,49,000	Total (A) & (B) ...	...	32,64,000

Detailed Account VIIA.—SALE OF STAMPS (NON-JUDICIAL).

3,60,000	3,60,000	*a.* Civil Department's share of sale proceeds of unified stamps.	3,60,000
15,268	14,000	*b.* Bills of exchange or hoondies	14,000
8,06,161	8,75,000	*c.* Impressed stamps	7,50,000
5,21,443	5,90,000	*d.* Impressed labels	4,25,000
50,655	47,000	*e.* Foreign Bill stamps	40,000
4,90,932	88,000	*f.* Other special adhesive stamps	1,00,000
22,44,459	19,74,000	Total ...	16,89,000

Detailed Account VIIB.—DUTY ON IMPRESSING DOCUMENTS (NON-JUDICIAL).

19,585	3,000	*a.* Duty from two-annas coloured impressions.	2,000
...	10,000	*b.* Duty from one-anna coloured impressions (Receipt, etc.)	10,000
112	100	*c.* Duty on documents voluntarily brought for adjudication.	100
3,713	3,500	*d.* Duty on unstamped or insufficiently stamped documents levied under Chapter IV of Act II of 1899.	3,500
23,410	16,600	Total ...	15,600

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1939-40.

Detailed Account VIIE.—Refunds—(Non-Judicial).

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1939-40.
1,00,378	*1,25,000*	*a.* Refunds to Rangoon Development Trust ...		*90,000*
27,830	*15,000*	*b.* Other Refunds		*12,000*
1,28,208	*1,40,000*	Total ...		*1,02,000*

Detailed Account VII I.—Refunds—(Judicial).

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1939-40.
...	...	*a.* Refunds to Rangoon Corporation of share of process fees realised by Court fees stamps.		*2,730*
63,031	*65,100*	*b.* Other refunds		*49,170*
63,031	*65,100*	Total ...		*51,900*

VIII.—FOREST.

Controlling Officers—Chief Conservator and Conservators of Forests.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1939-40.
38,26,496	34,24,000	A. Timber and other produce removed from the Forests by Government Agency.	VIIIA	28,14,400
1,17,41,142	1,11,27,000	B. Timber and other produce removed from the Forests by Consumers or Purchasers.	VIIIB	1,08,90,000
1,54,172	1,60,000	C. Drift and Waif Wood and Confiscated Forest Produce.	...	1,30,000
2,496	2,600	D. Revenue from Forests not managed by Government.	...	4,700
3,27,952	2,97,000	E. Miscellaneous	VIIIE	3,30,000
1,60,52,258	1,50,10,600	Total ...	...	1,41,69,100
12,748	*10,600*	H. *Deduct* Refunds		*13,100*
1,60,39,510	1,50,00,000	Total ...	...	1,41,56,000

Detailed Account VIIIA.—Timber and other produce removed from the Forests by Government Agency.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1939-40.
38,06,777	34,00,000	*a.* Timber		28,00,000
4,617	5,000	*b.* Firewood and charcoal		1,400
15,102	19,000	*d.* Grass and other minor produce		13,000
38,26,496	34,24,000	Total ...		28,14,400

Detailed Account VIIIB.—Timber and other produce removed from the Forests by Consumers or Purchasers.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1939-40.
1,06,62,523	1,00,00,000	*a.* Timber		98,00,000
5,77,592	5,78,000	*b.* Firewood and charcoal		5,80,000
2,75,509	2,82,000	*c.* Bamboos		2,90,000
18,676	17,000	*d.* Grazing and fodder grass		20,000
2,06,842	2,50,000	*e.* Other minor produce		2,00,000
1,17,41,142	1,11,27,000	Total ...		1,08,90,000

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	No. of Detailed Account (if any.)	Estimates, 1939-40.

Detailed Account VIIIE.—MISCELLANEOUS.

25,458	17,000	*a.* Fines and forfeitures		25,000
2,50,344	2,40,000	*b.* Other sources		2,50,000
52,150	40,000	*c.* Revenue from Timber Research Branch ...		55,000
3,27,952	2,97,000	Total ...		3,30,000

IX.—REGISTRATION.

Controlling Officer—Inspector-General of Registration.

2,74,290	2,90,000	A. FEES FOR REGISTERING DOCUMENTS		2,50,000
5,464	5,200	B. FEES FOR COPIES OF REGISTERED DOCUMENTS ...		4,200
27,083	30,000	C. MISCELLANEOUS		25,000
3,06,837	3,25,200	Total ...		2,79,200
205	*200*	F. *Deduct* REFUNDS		*200*
3,06,632	3,25,000	Total ...		2,79,000

X.—OTHER TAXES AND DUTIES.

Controlling Officers—Judicial Secretary and Commissioner of Police, Rangoon.

		B. BETTING TAX—		
6,39,941	5,00,000	(1) Totalisator	...	5,60,000
68,468	65,000	(2) Bookmakers	...	70,000
6,24,826	6,13,000	F. RECEIPTS UNDER THE MOTOR VEHICLES TAXATION ACT.	XF	6,05,000
2,48,235	*2,60,000*	I. *Deduct* REFUNDS	...	*2,51,000*
10,85,000	9,18,000	Total ...	...	9,84,000

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1939-40.

Detailed Account XF.—Receipts under the Motor Vehicles Taxation Act.

2,21,042	2,10,000	*a*. Registration and license fees ...	...	2,20,000
1,56,689	1,60,000	*b*. Hired motor vehicle fees ...	...	1,45,000
2,47,095	2,43,000	*c*. Vehicle tax	...	2,40,000
6,24,826	6,13,000	Total ...	...	6,05,000

XIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

Controlling Officer—Chief Engineer, Public Works Department, Irrigation Branch.

		(A) IRRIGATION WORKS—		
9,63,131	49,500	(1) Productive Works ...	XIII(A) (1).	49,800
2,41,251	39,500	(2) Unproductive Works ...	XIII(A) (2).	41,200
		(B) NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—		
15,98,667	5,75,600	(1) Productive Works ...	XIII(B) (1).	5,98,000
49,443	1,84,400	(2) Unproductive Works ...	XIII(B) (2).	1,87,000
28,52,493	8,49,000	Total ...	...	8,76,000

Detailed Account XIII. (A) (1).—Productive Works.

1,525	2,310	A. Water Rates	...	570
7,905	6,400	D. Sales of Water	...	8,750
729	1,290	E. Plantations	...	690
30	...	F. Other Canal Produce	...	...
...	200	H. Navigation	...	400
11,882	11,060	I. Rents	...	11,370
34	...	J. Fines	...	...
3,207	500	K. Recoveries of Expenditure ...	...	500
30,717	28,240	L. Miscellaneous	...	27,820
338	*500*	O. *Deduct* Refunds	...	*300*
20,58,264	...	Portion of Land Revenue due to Works	...	...
9,75,831	...	*Deduct*—Working Expenses—Voted	...	...
1,74,993	...	*Deduct*—Working Expenses—Charged	...	...
9,63,131	49,500	Total ...		49,800

Detailed Account XIII. (A) (2).—Unproductive Works.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.
1,841	1,410	A. WATER RATES	1,560
3,795	3,940	D. SALES OF WATER	4,410
196	430	E. PLANTATIONS	260
9,543	10,320	I. RENTS	10,310
232	...	J. FINES	...
824	1,270	K. RECOVERIES OF EXPENDITURE	500
21,948	22,330	L. MISCELLANEOUS	24,260
24	*200*	O. *Deduct* REFUNDS	*100*
11,40,077	...	PORTION OF LAND REVENUE DUE TO WORKS ...	...
7,95,558	...	*Deduct*—WORKING EXPENSES—VOTED	...
1,41,623	...	*Deduct*—WORKING EXPENSES—CHARGED ...	...
2,41,251	39,500	Total ...	41,200

Detailed Account XIII. (B) (1).—Productive Works.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.
5,62,886	5,50,000	A. NAVIGATION	5,75,000
4,993	4,990	D. RENTS	4,410
1,030	670	E. RECOVERIES OF EXPENDITURE	670
20,568	20,040	F. MISCELLANEOUS	18,020
414	*100*	I *Deduct* REFUNDS	*100*
15,37,300	...	PORTION OF LAND REVENUE DUE TO WORKS ...	...
4,80,185	...	*Deduct*—WORKING EXPENSES—VOTED ...	...
47,511	...	*Deduct*—WORKING EXPENSES—CHARGED ...	...
15,98,667	5,75,600	Total ...	5,98,000

Detailed Account XIII. (B) (2).—Unproductive Works.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.
1,60,606	1,55,000	A. NAVIGATION	1,55,200
810	1,080	B. SALES OF WATER	840
...	20	C. PLANTATIONS	20
4,538	4,420	D. RENTS	4,510
348	100	E. RECOVERIES OF EXPENDITURE	50
28,335	23,880	F. MISCELLANEOUS	26,480
144	*100*	I. *Deduct* REFUNDS	*100*
3,84,666	..	PORTION OF LAND REVENUE DUE TO WORKS ...	...
84,076	...	*Deduct*—WORKING EXPENSES—VOTED ...	...
4,45,640	...	*Deduct*—WORKING EXPENSES—CHARGED ...	...
49,443	1,84,400	Total ...	1,87,000

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.

XIV.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.

Controlling Officer—Chief Engineer, Public Works Department, Irrigation Branch.

		(A) Irrigation Works.	
18	...	OTHER CANAL PRODUCE	...
2,114	2,700	D. SALES OF WATER	2,200
30	60	E. PLANTATIONS	80
945	910	I. RENTS	900
12	...	J. RECOVERIES OF EXPENDITURE	...
3,018	2,630	K. MISCELLANEOUS	2,920
74	...	L. RECEIPTS IN ENGLAND	...
3	*100*	N. *Deduct* REFUNDS	*100*
1,86,587	...	PORTION OF LAND REVENUE DUE TO WORKS ...	...
1,92,795	6,200	Total ...	6,000
		(B) Navigation, Embankment and Drainage Works.	
4	10	D. RENTS	10
2,021	...	E. RECOVERIES OF EXPENDITURE	500
18,283	*27,890*	F. MISCELLANEOUS	17,590
5	*100*	I. *Deduct* REFUNDS	*100*
7,058	...	PORTION OF LAND REVENUE DUE TO WORKS ...	...
27,361	27,800	Total ...	18,000
2,20,156	34,000	Total (A) & (B) ...	24,000

XV.—POSTS AND TELEGRAPHS.*

Controlling Officer—Director-General, Posts and Telegraphs.

76,62,545	80,35,600	GROSS RECEIPTS	71,17,000
28,803	*34,000*	*Deduct* REFUNDS	*32,000*
73,50,330	*77,22,930*	*Deduct* WORKING EXPENSES { VOTED	*79,41,000*
1,10,596	*6,22,670*	*Deduct* WORKING EXPENSES { CHARGED INCLUDING INTEREST CHARGES Rs. 4,77,000.	*5,93,000*
1,72,816	*- 3,44,000*	Total ...	*- 14,49,000*

* For details see Posts and Telegraphs estimates printed as Appendix 1 to Book 2.

XVI.—INTEREST.

Controlling Officers—Various.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1939-40.
2,44,595	2,04,830	A. INTEREST ON LOANS AND ADVANCES BY GOVERNMENT.	XVIA.	1,91,260
4,046	19,600	B. INTEREST ON LOANS AND ADVANCES TO THE BURMA RAILWAY BOARD.	...	1,000
...	...	F. INTEREST REALIZED ON INVESTMENTS OF CASH BALANCES.	...	4,00,000
2,48,641	2,24,430	Total ...	...	5,92,260
829	*430*	J. *Deduct* REFUNDS	...	*260*
2,47,812	2,24,000	Total ...	...	5,92,000

Detailed Account XVIA.—INTEREST ON LOANS AND ADVANCES BY GOVERNMENT.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.
78,473	77,740	(2) Loans to municipalities	75,300
		(3) Loans to district and other local fund committees—	
2,320	1,210	(iii) Other funds	1,470
		(5) Advances to cultivators—	
...	200	(i) Advances under the Agriculturists Loans Act in areas specified in Part I of the Second Schedule to the Government of Burma Act, 1935.	90
72,859	65,000	(ii) Advances under the Agriculturists Loans Act in other areas.	50,000
1,674	2,000	(iii) Loans under the Land Improvements Loans Act.	1,700
14,729	4,000	(iv) Advances to cultivating tenants of Government Estates.	14,000
14,279	14,300	(v) Loans to agricultural credit societies ...	13,100
		(6) Miscellaneous Loans and Advances—	
13,682	680	(i) Local bodies (other than loans under the Local Authorities Loans Act).	...
23	50	(ii) Co-operative societies (other than agricultural credit societies), weavers and fishermen.	50
5,900	11,850	(iii) Other advances	11,450
		(8) Loans to Government servants—	
38,251	23,000	(i) Civil Department	21,400
1,485	2,700	(ii) Posts and Telegraphs Department ...	1,700
917	2,100	(iii) Defence Services	1,000
3	...	Loans to Landholders and other Notabilities ...	...
2,44,595	2,04,830	Total ...	1,91,260

XVII.—ADMINISTRATION OF JUSTICE.

Controlling Officers—Various.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1939-40.
13,493	15,150	A. SALE-PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY.	...	14,000
9,545	7,000	B. COURT-FEES REALIZED IN CASH ...	...	10,000
6,04,477	6,13,350	C. GENERAL FEES, FINES AND FORFEITURES	XVIIC	6,02,550
2,01,041	2,15,700	D. MISCELLANEOUS FEES AND FINES ...	XVIID	2,02,350
3,431	1,000	E. MISCELLANEOUS	XVIIE	1,000
2,702	1,800	F. RECOVERIES OF OVERPAYMENTS ...	XVIIF	1,700
1,091	2,000	G. COLLECTION OF PAYMENTS FOR SERVICES RENDERED.	XVIIG	8,040
8,35,780	8,56,000	Total ...	...	8,39,640
31,153	*29,000*	J. *Deduct* REFUNDS	XVIIJ	*30,640*
8,04,627	8,27,000	Total ...	...	8,09,000

Detailed Account XVIIC.—GENERAL FEES, FINES AND FORFEITURES.

Controlling Officers—High Court and Commissioners of Divisions.

25,063	25,000	*a.* Fees of the High Court, etc.	23,000
278	300	*b.* Fees of subordinate law courts	500
1,03,077	98,000	*c.* Fines in excise cases	98,000
18,293	19,000	*d.* Fines in opium cases	19,000
5,927	5,000	*e.* Fines under the Dangerous Drugs Act ...	6,000
1,388	50	*f.* Fines in stamp cases	50
3,71,113	3,85,000	*g.* Fines in other criminal cases	3,79,000
68,284	70,000	*h.* Fines, etc., levied under the Burma Village Act, 1907.	65,000
		i. Other items—	
8,846	9,000	(i) Amount realized by officers under the control of the Commissioners.	9,000
2,208	2,000	(ii) Amount realized by officers under the control of the High Court.	3,000
6,04,477	6,13,350	Total ...	6,02,550

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.

Detailed Account XVIID.—Miscellaneous Fees and Fines.

Controlling Officers—Administrator-General for Head a, Commissioners of Divisions for Heads b and c (4) and High Court for heads c (1), (2) and (3).

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.
64,089	80,000	*a.* **Fees of the Administrator-General** ...	70,000
553	200	*b.* **Miscellaneous fees and fines**	350
		c. **Cash receipts of record rooms in offices which are charged to Administration of Justice—**	
24,829	28,000	(1) High Court	22,000
3,495	3,500	(2) Court of Small Causes, Rangoon	3,000
65,751	65,000	(3) Fees realized by officers under the control of the High Court.	66,000
42,324	39,000	(4) Fees realized by officers under the control of the Commissioners.	41,000
2,01,041	2,15,700	**Total** ...	2,02,350

Detailed Account XVIIE.—Miscellaneous.

Controlling Officers—High Court, the Administrator-General and Commissioners of Divisions.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.
2,802	400	(1) Amount realized by officers under the control of the Commissioners and by the Administrator-General.	400
629	600	(2) Amount realized by officers under the control of the High Court.	600
3,431	1,000	**Total** ...	1,000

Detailed Account XVIIF.—Recoveries of Overpayments.

Controlling Officers—High Court and Commissioners of Divisions.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.
579	800	(1) Amount realized by officers under the control of the Commissioners.	700
2,123	1,000	(2) Amount realized by officers under the control of the High Court.	1,000
2,702	1,800	**Total** ...	1,700

Accounts, 1937-38.	Estimates, 1938-39	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1939-40.

Detailed Account XVIIG.—Collection of Payments for Services Rendered.

Controlling Officers—High Court, Commissioners of Divisions and Secretary, Judicial Department.

...	...	(1) Contribution on account of leave pay, etc., of officers on foreign service.	5,760
1,091	2,000	(2) Other items	2,280
1,091	2,000	Total ...	8,040

Detailed Account XVIIJ.—*Deduct* Refunds.

Controlling Officers—High Court and Commissioners of Divisions.

29,354	*27,000*	(1) By officers under the control of the Commissioners.	*28,640*
1,799	*2,000*	(2) By officers under the control of the High Court ...	*2,000*
31,153	*29,000*	Total ...	*30,640*

XVIII.—JAILS AND CONVICT SETTLEMENTS.

Controlling Officer—Inspector-General of Prisons.

90,979	1,08,300	A. Jails	XVIIIA	93,000
9,69,332	9,80,000	B. Jail Manufactures	XVIIIB	9,88,300
2,837	1,700	C. Recoveries of Overpayments ...	...	2,000
4,451	4,200	D. Collection of Payments for Services rendered.	...	4,000
35	*200*	G. *Deduct* Refunds	...	*300*
10,67,564	10,94,000	Total ...	...	10,87,000

Detailed Account XVIIIA.—Jails.

54,260	75,000	*a.* Hire of convicts	60,000
20,010	15,500	*b.* Recoveries of transportation and jail charges from other Governments and Indian States.	16,000
16,709	17,800	*c.* Miscellaneous	17,000
90,979	1,08,300	Total ...	93,000

Detailed Account XVIIIB.—Jail Manufactures.

42,018	37,200	*a.* Sale-proceeds of quinine	36,300
6,80,167	7,40,000	*b.* Sale-proceeds of other jail manufactures ...	7,10,000
2,45,569	2,00,000	*c.* Sale-proceeds of quarries products ...	2,40,000
1,578	2,800	*d.* Miscellaneous	2,000
9,69,332	9,80,000	Total ...	9,88,300

XIX.—POLICE.

Controlling Officers—Commissioner of Police for head C, Home Secretary for head N and Inspector-General of Police for all other heads.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1939-40.
2,02,000	2,02,000	A. CONTRIBUTION FOR RAILWAY POLICE ...	...	1,39,500
4,334	4,000	B. POLICE SUPPLIED TO RAILWAYS ...	...	4,000
1,28,455	1,24,080	C. RECOVERIES ON ACCOUNT OF PRESIDENCY POLICE.	XIXc	1,08,700
2,07,038	2,00,000	E. POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES AND PERSONS.	...	1,90,000
56,152	58,000	G. CASH RECEIPTS UNDER THE ARMS ACT ...	...	57,000
91,358	81,500	H. FEES, FINES AND FORFEITURES ...	XIXH	88,000
6,815	6,000	I. RECOVERIES OF OVERPAYMENTS ...	...	7,000
4,549	6,000	J. COLLECTIONS OF PAYMENTS FOR SERVICES RENDERED.	...	4,500
2,42,740	2,25,500	K. MISCELLANEOUS	XIXK	2,42,500
151	...	L. RECEIPTS IN ENGLAND	...	...
-1	...	M LOSS OR GAIN BY EXCHANGE ...	...	...
9,43,591	9,07,080	Total ...	...	8,41,200
-62,815	59,080	N. *Deduct* REFUNDS	XIXN	45,200
8,80,776	8,48,000	Total ...	...	7,96,000

Detailed Account XIXc.—RECOVERIES ON ACCOUNT OF PRESIDENCY POLICE.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.
66,991	66,000	*a.* Police supplied to public departments, private companies and persons.	67,000
805	600	*b.* Cash receipts under the Arms Act ...	700
3,921	3,000	*c.* Fees, fines and forfeitures	2,600
53,981	51,980	*d.* Hackney carriage licence fees	35,900
421	500	*e.* Collection of payments for services rendered	500
989	2,000	*f.* Miscellaneous	2,000
1,347	...	Recoveries of over payments	...
1,28,455	1,24,080	Total ...	1,08,700

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.

Detailed Account XIXH.—FEES, FINES AND FORFEITURES.

55,737	59,000	*a.* **Fines and forfeitures**	56,000
27,427	17,000	*b.* **Licence fees for storage of petroleum** ...	25,000
8,194	5,500	*c.* **Miscellaneous**	7,000
91,358	81,500	Total ...	88,000

Detailed Account XIXK.—MISCELLANEOUS.

515	500	(1) Hospital stoppages recovered from Military Policemen. ...	500
2,42,225	2,25,000	(2) Other items	2,42,000
2,42,740	2,25,500	Total ...	2,42,500

Detailed Account XIXN.—*Deduct* REFUNDS.

56,688	*51,980*	(1) Commissioner of Police	*37,200*
6,127	*7,100*	(2) Others	*8,000*
62,815	*59,080*	Total ...	*45,200*

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1939-40.

XX.—PORTS AND PILOTAGE.

Controlling Officer—Nautical Adviser and Principal Officer, Mercantile Marine Department.

46,344	45,000	A. SURVEY FEES	...	44,300
12,040	9,500	B. FEES FOR ENGAGEMENT AND DISCHARGE OF SEAMEN.	...	11,800
1,088	400	C. FEES FOR REGISTRATION OF VESSELS ...	...	400
1,55,489	1,52,060	D. EXAMINATION FEES AND MISCELLANEOUS	XXD	1,41,400
13,655	8,500	E. SALE PROCEEDS OF VESSELS AND STORES	...	10,400
572	2,000	F. FREIGHT, PASSAGE AND TONNAGE ...	...	1,000
2,29,188	2,17,460	Total ...	...	2,09,300
1,296	*460*	J.—*Deduct* REFUNDS	...	*1,300*
2,27,892	2,17,000	Total ...	...	2,08,000

Detailed Account XXD.—EXAMINATION FEES AND MISCELLANEOUS.

82,673	91,200	*a.* Recoveries on account of work done by the Rangoon Dockyard.	86,500
3,453	3,000	*b.* Recoveries on account of work done by the Mandalay Dockyard.	3,400
3,334	2,000	*c.* Recoveries of overpayments	2,000
41,816	38,260	*d.* Collection of payments for services rendered.	29,500
24,213	17,600	*e.* Other items	20,000
1,55,489	1,52,060	Total ...	1,41,400

XXI.—LIGHTHOUSES AND LIGHTSHIPS.

Controlling Officer—Nautical Adviser and Principal Officer, Mercantile Marine Department.

1,52,005	1,53,000	A. LIGHT DUES	1,52,000
404	*900*	F.—*Deduct* REFUNDS	*600*
1,51,601	1,52,100	Total ...	1,51,400
1,51,601	*1,52,100*	G.—*Deduct* AMOUNT PAYABLE FOR AGENCY CHARGES OF ADMINISTRATION.	*1,51,400*
...	...	Total ...	...

XXII.—EDUCATION.

Controlling Officer—Director of Public Instruction.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1939-40.
3,63,288	3,70,000	A. FEES—GOVERNMENT SECONDARY SCHOOLS	...	3,73,000
1,035	4,000	E. RECOVERIES OF OVERPAYMENTS ...	...	2,500
752	1,000	F. COLLECTION OF PAYMENTS FOR SERVICES RENDERED.	...	800
1,03,587	1,08,500	G. MISCELLANEOUS	XXIIG	1,04,500
1,482	*1,500*	J. *Deduct* REFUNDS	...	*1,800*
4,67,178	4,82,000	Total ...	...	4,79,000

Detailed Account XXIIG.—MISCELLANEOUS.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.
188	500	*a.* Sale-proceeds of books, etc.	500
76,421	80,000	*b.* Examination fees	77,000
26,978	28,000	*c.* Miscellaneous	27,000
1,03,587	1,08,500	Total ...	1,04,500

XXIII.—MEDICAL.

Controlling Officer—Inspector-General of Civil Hospitals.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1939-40.
15,017	15,000	A. MEDICAL SCHOOL AND COLLEGE FEES ...	...	19,000
3,30,665	3,27,000	B. HOSPITAL RECEIPTS	...	3,35,000
1,40,037	1,32,900	C. MENTAL HOSPITAL RECEIPTS	XXIIIC	1,01,800
65	300	D. SALE OF MEDICINES	...	300
1,56,202	1,20,600	E. CONTRIBUTIONS	...	1,22,600
1,709	3,000	G. RECOVERIES OF OVERPAYMENTS ...	...	2,000
7,392	3,000	H. COLLECTION OF PAYMENTS FOR SERVICES RENDERED.	...	3,000
11,388	8,500	I. MISCELLANEOUS	...	9,500
20	...	J. RECEIPTS IN ENGLAND	...	...
6,62,495	6,10,300	Total ...	...	5,93,200
12,323	*11,300*	L. *Deduct* REFUNDS	...	*11,200*
6,50,172	5,99,000	Total ...	...	5,82,000

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1939-40.

Detailed Account XXIIIc.—Mental Hospital Receipts.

1,16,560	1,17,500	*a.* Contribution from local bodies for maintenance of pauper patients.	81,700
17,889	10,400	*b.* Maintenance of non-pauper patients ...	15,000
5,588	5,000	*c.* Miscellaneous	5,100
1,40,037	1,32,900	Total ...	1,01,800

XXIV.—PUBLIC HEALTH.

Controlling Officers—Director of Public Health and Inspector-General of Civil Hospitals.

95,229	86,000	A. Sale-proceeds of Sera and Vaccines, etc.	XXIVA	93,250
1,028	200	D. Recoveries of Overpayments ...	...	200
57,195	61,700	E. Collection of Payments for Services rendered.	...	66,950
31,291	29,700	F. Miscellaneous	XXIVF	32,050
1,84,743	1,77,600	Total ...	...	1,92,450
24	*600*	I. *Deduct* Refunds	...	*450*
1,84,719	1,77,000	Total ...	...	1,92,000

Detailed Account XXIVA.—Sale-proceeds of Sera and Vaccines, etc.

29,182	25,000	(1) Sale-proceeds of cinchona febrifuge and other tablets	31,250
64,470	60,000	(2) Sale-proceeds of small-pox vaccine	61,000
1,577	1,000	(3) Sale-proceeds of other vaccines	1,000
95,229	86,000	Total ...	93,250

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Accounts.	No. of Detailed Account (if any).	Estimates, 1939-40.

Detailed Account XXIVF.—Miscellaneous.

14,449	13,000	(1) Fees for analyses at the Bacteriological Laboratory	13,000
12,522	13,000	(2) Fees for the grant of deratisation and deratisation exemption certificates.	13,100
4,320	3,700	(3) Other items	5,950
31,291	29,700	Total ...	32,050

XXV.—AGRICULTURE.

Controlling Officer—Director of Agriculture.

1,08,510	1,28,300	A.—Agricultural Receipts ...	XXVA	1,31,400
893	700	B.—Recoveries of Overpayments ...	...	700
756	100	C.—Collection of Payments for Services Rendered.	...	100
66	...	D.—Receipts in England		
1,10,225	1,29,100	Total ...	...	1,32,200
225	*100*	F.—*Deduct* Refunds	...	*200*
1,10,000	1,29,000	Nett Total ...	...	1,32,000

Detailed Account XXVA.—Agricultural Receipts.

6,859	98,300	(1) Sale of Departmental farms produce ...	30,400
4,133	4,000	(2) Profit on seed and implements—purchase and sale advance.	4,000
2,122	...	(3) Transfer from Sugar Excise Duty Account ...	...
95,396	26,000	(4) Other receipts	97,000
1,08,510	1,28,300	Total ...	1,31,400

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.

XXVI.—VETERINARY.

Controlling Officer—Director of Veterinary Services.

12,962	12,000	A.—VETERINARY RECEIPTS—Other Receipts ...	13,700
1,000	...	B.—COLLECTIONS OF PAYMENTS FOR SERVICES RENDERED	...
792	...	C.—RECOVERIES OF OVERPAYMENTS	300
14,754	12,000	Total ...	14,000

XXVII.—CO-OPERATIVE CREDIT.

Controlling Officer—Registrar, Co-operative Societies.

1,289	...	A.—AUDIT FEES	2,000
2,279	2,000	B.—MISCELLANEOUS RECEIPTS—	2,000
262	...	C.—RECOVERIES OF OVERPAYMENTS	...
3,830	2,000	Total ...	4,000

XXVIII.—INDUSTRIES.

Controlling Officers—Chief Engineer, Public Works Department and Superintendent, Cottage Industries.

12,501	10,630	A. INDUSTRIES— (1) Fees and other receipts—Government Technical Institute.	12,250
899	400	(2) Other items	400
3,243	3,000	(3) Profits from the scheme for the development of hand-loom industry.	5,400
15	...	B. RECOVERIES OF OVERPAYMENTS	...
16,658	14,030	Total ...	18,050
395	30	F.—*Deduct* REFUNDS	50
16,263	14,000	Total ...	18,000

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Accounts.	No. of Detailed Account (if any).	Estimates, 1939-40.

XXIX.—AVIATION.

Controlling Officer—Assistant Director of Civil Aviation.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Accounts.	No. of Detailed Account (if any).	Estimates, 1939-40.
32,263	62,100	A.—AVIATION RECEIPTS		25,100
10	*100*	B.—*Deduct* REFUNDS		*100*
32,253	62,000	Total ...		25,000

XXX.—MISCELLANEOUS DEPARTMENTS.

Controlling Officers—Various.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Accounts.	No. of Detailed Account (if any).	Estimates, 1939-40.
3	...	B. FEES FOR THE REGISTRATION OF TRADE UNIONS.	...	...
22,517	20,000	C. BROADCASTING	...	30,000
2,562	2,000	D. REGISTRATION OF ACCOUNTANTS ...	...	2,000
14,849	12,440	E. EXAMINATION FEES	...	13,000
24	...	G. SALE OF OLD STORES AND MATERIALS ...	...	...
1,55,877	1,50,000	H. FEES FOR THE INSPECTION OF STEAM BOILERS.	...	1,52,000
19,623	13,000	I. REGISTRATION OF JOINT STOCK COMPANIES	...	14,000
873	900	J. ADMINISTRATION OF PARTNERSHIP ACT ...	...	900
7,876	2,660	K. MISCELLANEOUS	XXXK	5,600
110	...	L. RECEIPTS IN ENGLAND	...	...
−1	...	M. LOSS OR GAIN BY EXCHANGE ...	...	...
2,24,313	2,01,000	Total ..	...	2,17,500
1,313	*1,000*	N. *Deduct* REFUNDS	...	*1,500*
2,23,000	2,00,000	Net Total ...	...	2,16,000

Detailed Account XXXK.—MISCELLANEOUS.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Accounts.	Estimates, 1939-40.
931	900	*a* Registration fees for births, deaths and marriages.	800
5,149	100	*c.* Archaeological receipts	100
1,796	1,660	*d.* Other receipts	4,700
7,876	2,660	Total ...	5,600

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.

XXXI.—CURRENCY.

Controlling Officer—Controller of Finance.

...	40,000	A.—BURMA SHARE OF THE GOVERNOR-GENERAL'S BANK PROFITS. ...	89,000
...	40,000	Total ...	89,000

XXXII.—MINT.

Controlling Officer—Controller of Finance.

...	...	A.—PROFIT ON THE CIRCULATION OF NICKEL COINS. ...	2,04,000
...	...	B.—PROFIT ON THE CIRCULATION OF BRONZE AND COPPER COINS. ...	
...	...	Total ...	2,04,000

XXXIII.—CIVIL WORKS.

Controlling Officers—Chief Engineer and Superintending Engineers, Public Works Department, Buildings and Roads Branch.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.
8,59,832	8,64,000	A.—RENTS	8,40,000
2,013	2,000	B.—INTEREST ON CEMETERY ENDOWMENTS ...	2,100
97,332	1,00,000	E.—RECOVERIES OF EXPENDITURE	85,000
1,12,203	1,25,000	F.—MISCELLANEOUS	1,15,000
			...
10,71,380	10,91,000	Total ...	10,42,100
– 9,168	*12,000*	I.—*Deduct* REFUNDS	*8,100*
10,62,212	10,79,000	Total ...	10,34,000

XXXIV.—RECEIPTS IN AID OF SUPERANNUATION.

Controlling Officers.—Finance Secretary and Commissioners of Divisions.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.
78,435	68,200	A. CONTRIBUTIONS FOR PENSIONS AND GRATUITIES.	68,270
14,285	3,100	B. MISCELLANEOUS	13,100
92,720	71,300	Total ...	81,370
...	*300*	E. *Deduct* REFUNDS	*370*
92,720	71,000	Total ...	81,000

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1939-40.

XXXV.—STATIONERY AND PRINTING.

Controlling Officer—Financial Commissioner.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1939-40.
53,802	54,500	A.—STATIONERY RECEIPTS	XXXVA	65,500
70,470	60,500	B.—SALE OF GAZETTES AND OTHER PUBLICATIONS.	XXXVB	68,500
39,046	20,600	C.—OTHER PRESS RECEIPTS	XXXVC	53,500
730	680	D.—RECEIPTS IN ENGLAND	...	800
-4	.	E.—LOSS OR GAIN BY EXCHANGE ...	...	...
1,64,044	1,36,280	Total ...	...	1,88,300
132	*280*	F.—*Deduct* REFUNDS	...	*300*
1,63,912	1.36,000	Total ...	...	1,88,000

Detailed Account XXXVA.—STATIONERY RECEIPTS.

		a. Sale proceeds of stationery and forms.	
10,091	9,500	(1) Shan States Federation	13,500
43,711	45,000	(2) Other	52,000
53,802	54,500	Total ...	65,500

Detailed Account XXXVB.—SALE OF GAZETTES AND OTHER PUBLICATIONS.

10,019	11,500	*a.* Law reports	10,000
35,675	23,500	*b.* Acts and other books	22,000
13,906	12,500	*c.* Periodical publications	14,000
7,312	8,000	*d.* Advertisements	8,000
		e. Miscellaneous—	
...	..	(1) Sale proceeds of Survey of India Maps ...	10,000
3,558	5,000	(2) Other receipts	4,500
70,470	60,500	Total ...	68,500

Detailed Account XXXVC.—OTHER PRESS RECEIPTS.

4,988	6,800	*a.* Work done for local and private bodies ...	46,500
1,242	800	*b.* Sale-proceeds of service books	1,000
2,684	800	*c.* Sale-proceeds of waste paper and other unserviceable materials.	1,000
1,838	1,200	*d.* Printing work done for other Governments.	3,500
28,294	11,000	*e.* Unclassified	1,500
39,046	20,600	Total ...	53,500

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1939-40.

XXXVI.—MISCELLANEOUS.

Conrolling Officers—Various.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1939-40.
1,13,363	1,03,000	A. UNCLAIMED DEPOSITS	...	1,10,000
43	...	D. SALE PROCEEDS OF DURBAR PRESENTS ...	...	...
1,583	1,000	E. SALE OF OLD STORES AND MATERIALS ...	...	1,400
3,597	...	F. SALE OF LAND AND HOUSES ...	...	...
42,409	30,100	G. FEES FOR GOVERNMENT AUDIT ...	...	57,000
4,500	4,500	I. CONTRIBUTIONS	...	4,500
15,836	21,500	J. RENTS	...	15,000
15,225	15,000	K. RATES AND TAXES (HOUSE TAX IN HUKAWNG VALLEY AND TRIANGLE).	...	15,000
2,846	17,500	L. NATURALIZATION, PASSPORT AND COPY-RIGHT FEES.	XXXVI-L	13,400
18,430	16,000	M. OTHER FEES, FINES AND FORFEITURES	...	20,000
19,451	15,000	Q. RECOVERIES OF OVERPAYMENTS ...	...	16,000
5,350	5,350	R. RECEIPTS FROM KARENNI STATES ...	...	5,350
27,812	35,000	S. COLLECTION OF PAYMENTS FOR SERVICES RENDERED.	...	27,840
19,098	63,500	T. MISCELLANEOUS	...	51,000
56	...	V. RECEIPTS IN ENGLAND	...	...
11,856	...	Y. NET GAIN BY EXCHANGE ON REMITTANCE TRANSACTIONS.	...	...
3,01,455	3,27,450	Total ...	...	3,36,490
63,035	*40,450*	X. *Deduct* Refunds	...	*49,490*
2,38,420	2,87,000	Net Total ...	...	2,87,000

Detailed Account.—XXXVI-L. NATURALIZATION, ETC., FEES.

Controlling Officers—Secretary, Defence Department for head (1) and Secretary, Home Department for head (2).

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1939-40.
2,846	1,500	(1) Naturalization Fees	...	1,000
...	16,000	(2) Passport Fees	...	12,400
2,846	17,500	Total ...		13,400

XXXVII.—DEFENCE SERVICES—EFFECTIVE.

Controlling Officer—G.O.C., Army in Burma.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	No. of Detailed Account, (if any).	Estimates, 1939-40.
9,020	11,000	A.—Fighting Services	XXXVIIA	10,000
48,207	53,040	B.—Administrative Services ...	XXXVIIB	47,470
3,55,234	3,51,350	C.—Manufacturing Establishments (including Stores).	XXXVIIC	3,77,700
99	50	D.—Headquarters' Staff	XXXVIID	50
7,04,181	1,58,310	E.—Purchase and Sale of Stores, Equipment and Animals (other than those purchased direct by Manufacturing Establishments and M.E.S.).	XXXVIIE	2,09,820
...	...	F.—Special Services	...	...
13,935	4,100	G.—Transportation	XXXVIIG	15,100
841	870	H.—Miscellaneous	XXXVIIH	850
1,01,301	85,100	I. —Military Engineer Service (including Stores).	XXXVIII	84,600
3,103	2,000	J.—Auxiliary and Territorial Forces ...	XXXVIIJ	2,400
...	180	For rounding ...	...	+ 10
12,35,921	6,66,000	Total, Army in Burma ...	...	7,48,000
...	...	K.—Royal Air Force	...	...
...	...	L.—Royal Navy	...	...
- 68	...	M.—Loss or Gain by Exchange ...	...	...
12,35,853	6,66,000	Total, XXXVII ...	...	7,48,000

Detailed Account XXXVIIA.—FIGHTING SERVICES.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.
		I. RECEIPTS IN BURMA.	
5,318	7,000	(1) Miscellaneous	6,000
5,318	7,000	TOTAL, RECEIPTS IN BURMA ..	6,000
		II. RECEIPTS IN ENGLAND.	
3,702	4,000	(1) Miscellaneous	4,000
3,702	4,000	TOTAL, RECEIPTS IN ENGLAND ...	4,000
9,020	11,000	TOTAL RECEIPTS XXXVIIA ...	10,000

Detailed Account XXXVIIB.—ADMINISTRATIVE SERVICES.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.
		Sub-head *a*.—**Supply and Transport Service.**	
		I. RECEIPTS IN BURMA.	
298	300	(1) Credits for services rendered by Government transport to civil and other departments and individuals.	300
38	50	(2) Miscellaneous	50
336	350	TOTAL, RECEIPTS IN BURMA ...	350
		Sub-head *b*.—**Medical Service.**	
		I. RECEIPTS IN BURMA.	
10,389	12,000	(1) Hospital stoppages from officers, etc. ...	11,000
36	...	(2) Credits for services rendered ...	40
922	800	(3) Miscellaneous	800
53	...	(4) Sale proceeds of X-Ray stores in charge of military hospitals.	80
11,400	12,800	TOTAL, RECEIPTS IN BURMA ...	11,920
		Sub-head *c*.—**Military Accounts Service.**	
		I. RECEIPTS IN BURMA.	
312	...	(1) Miscellaneous	100
312	...	TOTAL, RECEIPTS IN BURMA ...	100
		Sub-head *d*.—**Cantonments.**	
		I. RECEIPTS IN BURMA.	
8,590	10,050	(1) Receipts from Class "A" lands ...	9,000
2,728	2,750	(2) Receipts from Class "B" lands managed by Military Estates Office.	3,000
3,700	3,590	(3) Government share of receipts from Class "B" lands managed by Cantonment authorities.	3,600
5,411	7,500	(4) Miscellaneous	5,000
15,513	15,000	(5) Receipts on account of water supplied from the M.E.S. supply system to paying consumers.	14,500
35,942	38,890	TOTAL, RECEIPTS IN BURMA ...	35,100
		Sub-head *e*.—**Miscellaneous Services rendered to Civil Departments by the Lethal Stores Inspectorate.**	
...	...	I. RECEIPTS IN BURMA	...
...	...	TOTAL, RECEIPTS IN BURMA ...	...
47,990	52,040	**Total, Receipts in Burma, Sub-heads *a*. to *e*.**	47,470
217	1,000	II. RECEIPTS IN ENGLAND SUB-HEADS *a*. to *e*.	...
48,207	53,040	TOTAL, RECEIPTS XXXVIIB. ...	47,470

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.

Detailed Account XXXVIIc.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES).

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.
		Sub-head *a*.—**Medical Store Depot.**	
		I. RECEIPTS IN BURMA.	
1	50	(1) Proceeds from sale of surplus stores ...	200
23	100	(2) Proceeds from sale of obsolete stores ...	100
3,52,326	3,50,000	(3) Value of supplies made and services rendered to non-military institutions by the depôt.	3,75,000
2,456	1,000	(4) Value of supplies made and services rendered to Medical Store Depôts in India.	2,000
428	200	(5) Miscellaneous	400
3,55,234	3,51,350	TOTAL, RECEIPTS IN BURMA ...	3,77,700
...	...	TOTAL, RECEIPTS IN ENGLAND ...	...
3,55,234	3,51,350	TOTAL, RECEIPTS XXXVIIc. ...	3,77,700

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.
		Detailed Account XXXVIID.—HEADQUARTERS' STAFF.	
		I. RECEIPTS IN BURMA	
12	50	(1) Miscellaneous	50
		II. RECEIPTS IN ENGLAND.	
87	...	(1) Miscellaneous	...
99	50	TOTAL, RECEIPTS XXXVIID ...	50

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.

Detailed Account XXXVIIE.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS AND M.E.S.).

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.
		Sub-head *a*.—**Supply and Transport Service.**	
		I. RECEIPTS IN BURMA.	
		(1) Proceeds of sale of surplus, obsolete and condemned stores—	
893	100	(i) Provisions	200
...	...	(ii) Forage	50
315	150	(iii) Petrol and lubricants	50
22	50	(iv) Kerosene oil	50
32	50	(v) Coal and firewood	50
1,457	1,500	(vi) Miscellaneous stores	1,500
178	400	(vii) M.T. Stores	100
3,535	600	(viii) M.T. Vehicles	...
6,432	2,850	Total, (1) ...	2,000
		(2) Value of stores issued on payment to officers and others—	
39,074	27,500	(i) Provisions	38,000
9,500	10,000	(ii) Forage	10,000
2,139	100	(iii) Petrol and lubricants	2,000
413	300	(iv) Kerosene oil	300
7,101	5,000	(v) Coal and firewood	7,000
289	50	(vi) Miscellaneous stores	300
58,516	42,950	Total, (2) ...	57,600
2,02,041	...	(3) Value of stores issued on payment to His Majesty's Imperial Government and other departments.	...
...	...	Total, (3) ...	...
2,66,989	45,800	TOTAL, RECEIPTS IN BURMA ...	59,600
2,66,989	45,800	**Total, Sub-head *a*.** ...	59,600

Detailed Account XXXVIIE.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS AND M.E.S).

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.		Estimates, 1939-40.
		Sub-head *b*.—**Animals.**		
		I. RECEIPTS IN BURMA.		
329	1,490	(1) Sale proceeds of officers' chargers	...	1,600
...	100	(2) Sale proceeds of cast animals, etc.	...	...
376	600	(3) Sale proceeds of hides of animals	...	500
240	220	(4) Insurance fees on account of horses	...	220
100	...	(5) Hire of officers' chargers	...	...
1,045	2,410	TOTAL, RECEIPTS IN BURMA	...	2,320
1,045	2,410	**Total, Sub-head *b***	...	2,320

Detailed Account XXXVIIE.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS AND M.E.S.).

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.
		Sub-head *c*.—**Ordnance Service**.	
		I. RECEIPTS IN BURMA.	
		(1) Ordnance Stores—	
7,305	6,000	(i) Value of stores issued on payment to officers and others.	9,800
24,028	1,200	(ii) Sale proceeds of obsolete stores and waste.	24,000
5	100	(iii) Sale proceeds of surplus stores ...	100
7,431	4,000	(iv) Miscellaneous	6,000
2,81,977	...	(v) Value of stores issued on payment to His Majesty's Imperial Government and other departments.	...
3,20,746	11,300	Total, (1) ...	39,900
		(2) Clothing—	
2,715	1,500	(i) Value of stores issued on payment to officers and others who are not in receipt of clothing allowance.	2,500
97,284	96,000	(ii) Value of stores issued on payment to soldiers in receipt of clothing allowance.	1,00,000
4,445	300	(iii) Sale proceeds of obsolete stores and waste.	1,500
8,557	...	(v) Value of stores issued on payment to His Majesty's Imperial Government and other departments.	...
1,13,001	97,800	Total, (2) ...	1,04,000
		II. RECEIPTS IN ENGLAND.	
2,400	1,000	(1) Stores taken from Burma with troops	4,000
2,400	1,000	TOTAL, RECEIPTS IN ENGLAND ...	4,000
4,36,147	1,10,100	**Total Sub-head *c*.** ...	1,47,900
7,04,181	1,58,310	TOTAL, RECEIPTS XXXVIIE. ...	2,09,820

Detailed Account—XXXVIIG.—TRANSPORTATION.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.
		Sub-head *a*.—**Transportation.**	
		I. RECEIPTS IN BURMA.	
7,067	3,000	(1) Recoveries of table money, etc., and other miscellaneous items.	7,000
180	100	(2) Hired Transport	100
7,247	3,100	TOTAL, RECEIPTS IN BURMA ...	7,100
		II. RECEIPTS IN ENGLAND.	
..	...	(1) Receipts in connection with the transport of troops and concession passages and other miscellaneous charges.	...
6,688	1,000	(2) Transportation and Miscellaneous ...	8,000
6,688	1,000	TOTAL, RECEIPTS IN ENGLAND ...	8,000
13,935	4,100	TOTAL, RECEIPTS XXXVIIG. ...	15,100

Detailed Account—XXXVIIH.—MISCELLANEOUS.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.
		Sub-head *a*.—**Miscellaneous.**	
		I. RECEIPTS IN BURMA.	
841	870	(1) Miscellaneous	850
841	... 870	TOTAL, RECEIPTS IN BURMA ...	850
841	... 870	TOTAL, RECEIPTS XXXVIIH. ...	850

Detailed Account XXXVIII.—MILITARY ENGINEER SERVICE (INCLUDING STORES).

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.
		Sub-head *a*.—**Rents.**	
		I. RECEIPTS IN BURMA.	
35,749	46,600	(1) Buildings	38,000
325	200	(2) Furniture	200
1,102	1,100	(3) Internal electrical installations and hire of fans.	1,200
108	500	(4) Miscellaneous	200
37,284	48,400	TOTAL, RECEIPTS IN BURMA ...	39,600
37,284	48,400	**Total, Sub-head *a*.** ...	39,600
		Sub-head *b*.—**Recoveries on account of supply of water and electrical energy:—**	
		I. RECEIPTS IN BURMA.	
15,313	2,800	(1) Water	2,500
33,771	24,400	(2) Electrical energy	31,900
49,084	27,200	TOTAL, RECEIPTS IN BURMA ...	34,400
49,084	27,200	**Total, Sub-head *b*.** ...	34,400
		Sub-head *c*.—**Sales of Government Property.**	
7,804	3,700	I. RECEIPTS IN BURMA	3,700
7,804	3,700	TOTAL, RECEIPTS IN BURMA ...	3,700
7.804	3,700	**Total, Sub-head *c*.** ...	3,700
		Sub-head *d*.—**Miscellaneous.**	
7,129	5,800	I. RECEIPTS IN BURMA	6,900
7,129	5,800	TOTAL, RECEIPTS IN BURMA ...	6,900
7,129	5,800	**Total, Sub-head *d*.** ...	6,900
1,01,301	85,100	TOTAL, RECEIPTS XXXVIII. ...	84,600

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.

Detailed Account XXXVIIJ.—AUXILIARY AND TERRITORIAL FORCES.

		I. RECEIPTS IN BURMA.	
3,103	2,000	(1) Miscellaneous	2,400
3,103	2,000	TOTAL, RECEIPTS IN BURMA ...	2,400
3,103	2,000	TOTAL, RECEIPTS XXXVIIJ. ...	2,400

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	No. of Detailed Account, (if any).	Estimates, 1939-40.

XXXVIII.—DEFENCE SERVICES—NON-EFFECTIVE.

1,237	2,050	A.—ARMY	XXXVIIIA	2,050
...	*-50*	For rounding ...	...	*-50*
1,237	2,000	TOTAL, XXXVIII ...	...	2,000

Detailed Account XXXVIII.—DEFENCE SERVICES—NON-EFFECTIVE.

A.—ARMY.

		I. RECEIPTS IN BURMA.	
72	50	(1) Decorations and Medals	50
866	2,000	(2) Miscellaneous Receipts	100
938	2,050	TOTAL, RECEIPTS IN BURMA ...	150
		II. RECEIPTS IN ENGLAND.	
300	...	(1) Miscellaneous Receipts	1,000
-1	...	Loss or Gain by Exchange	...
299	...	TOTAL, RECEIPTS IN ENGLAND ...	1,000
1,237	2,050	TOTAL, RECEIPTS XXXVIIIA ...	2,050

XXXIX.—FRONTIER FORCE.

Controlling Officer—Inspector-General, Frontier Force.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.
		A.—MISCELLANEOUS RECEIPTS.	
486	400	(1) Hospital stoppages recovered from Frontier Force ...	400
76,385	40,000	(2) Pyawbwè Stud Farm Receipts	50,000
3,66,718	3,55,000	(3) Other items	3,50,000
-501	...	B.—*Deduct* Refunds	...
...	*-400*	For rounding	*-400*
4,43,088	3,95,000	Total ...	4,00,000

XL.—MISCELLANEOUS ADJUSTMENTS BETWEEN BURMA AND THE FEDERATED SHAN STATES.

Controlling Officer—Controller of Finance.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Estimates, 1939-40.
		A.—RECOVERIES OF ESTABLISHMENT CHARGES.	
53,500	57,950	*a.* Customs Department	64,190
74,200	1,50,000	*b.* Income-tax Department	1,55,070
15,200	15,290	*c.* Salt Department	27,390
41,000	41,500	*d.* Forest Department	44,460
21,100	22,920	*e.* Posts and Telegraphs Department ...	2,02,310
4,400	9,100	*f.* Secretary of State's Department	8,170
1,000	1,000	*g.* High Commissioner's Department	1,600
90,000	1,13,920	*h.* Civil Audit Department	45,800
7,000	7,000	*i.* Ecclesiastical Department	17,050
14,100	4,100	*j.* External Affairs	1,370
4,000	3,900	*k.* Motor Vehicles Department	4,000
11,67,000	16,98,100	*l.* Defence and Frontier Forces	15,19,660
5,00,000	1,70,220	*m.* Recoveries for Leave, Pension and Passages	1,78,130
9,500	10,000	*n.* Overhead Recoveries	10,000
...	...	*o.* Currency	3,30,800
20,02,000	23,05,000	Total ...	26,10,000

XLI.—EXTRAORDINARY RECEIPTS.

Controlling Officers—Various.

Actuals, 1937-38.	Estimates, 1938-39.	Heads of Accounts	Estimates, 1939-40.
		Recoveries of pre-separation loans and advances—	
80,169	56,950	(1) Loans to municipalities	47,050
		(2) Loans to district and other local fund committees—	
2,717	6,680	(3) Other funds	4,820
4,396	1,750	(3) Loans to land holders and other notabilities ...	...
		(4) Advances to cultivators—	
6,69,278	2,24,000	(i) Advances under the Agriculturists Loans Act in areas other than those specified in Part I of Second Schedule to the Government of Burma Act.	1,82,500
	9,000	(ii) Loans under the Land Improvements Loans Act.	9,000
	16,100	(iv) Loans to agricultural credit societies ...	7,000
		(5) Miscellaneous loans and advances—	
16,720	1,330	(ii) Co-operative societies (other than agricultural credit societies and weavers).	1,290
	6,770	(iv) Other advances (Mayo Marine Club) ...	7,190
		(6) Loans to Government servants—	
		(i) House-building advances—	
2,00,761	75,000	1. Civil Department	74,500
18,928	13,000	2. Posts and Telegraphs Department ...	5,600
1,864	1,100	3. Defence Services	160
		(ii) Advances for purchase of motor cars—	
1,90,842	35,000	1. Civil Department	32,000
6,164	4,550	2. Posts and Telegraphs Department ...	900
200	14,500	3. Defence Services	200
		(iii) Advances for purchase of other conveyances—	
1,512	50	1. Civil Department	...
73	20	2. Posts and Telegraphs Department ...	...
279	200	3. Defence Services	50
		(iv) Passage advances—	
12,841	10,000	1. Civil Department	5,000
		(v) Other Advances—	
116	...	1. Civil Department	...
86,502	...	Sale of land	...
2,10,805	...	Other items	...
27	...	*Deduct* Refunds	...
...	...	For Rounding	−260
15,04,140	4,76,000	**Total** ...	3,77,000

EXPLANATORY MEMORANDUM

BY THE

FINANCE SECRETARY

ON THE

BUDGET OF THE GOVERNMENT OF BURMA, 1939-40.

As presented to the Burma Legislature.

CONTENTS.

INTRODUCTORY.

[Unless otherwise stated the amounts mentioned are in lakhs of Rupees.]

The Annual Financial Statement of the Government of Burma for 1939-40 (referred to as the Budget) is in three books. Book 1 starts with an abstract of ordinary revenue and expenditure and shows the estimated revenue surplus for the year. Statement A which follows the abstract is a statement of revenue receipts by major heads, but in some cases the more important subordinate heads are also shown. Then comes Statement B showing the major heads of expenditure debitable to revenue, followed by Statement C, an abstract of the issues of loans and advances which require the vote of the House of Representatives. On the receipts side of Statement C is shown the source from which the funds required to make these disbursements are drawn. Following these statements is a consolidated statement giving the details of the revenue receipts by minor heads, sub-heads and detailed heads. Book 1 ends with this memorandum and an Explanatory Memorandum by the Controller of Finance on the Defence Department estimates.

2. Book 2 contains the detailed statements in support of the demands for grants and of the various appropriations of expenditure charged on the revenues of Burma, including the Defence Department estimates of expenditure. Appendix I to this Book gives the details of the Posts and Telegraphs estimates and Appendix 2 the details of the Defence Department estimates. Appendices 3 and 4 set out the details of the pay and allowances of the various establishments for which provision has been made in the estimates, Appendix 3 relating to the Ministerial field and Appendix 4 to the Defence Department estimates.

3. Book 3 is the ways and means budget and starts with an abstract of which the first item is the revenue surplus brought down from Book 1, followed by net figures of receipts and disbursements under the various heads of the debt, deposit and remittance section of the accounts. The abstract ends with the amounts of the opening and closing balances for the year which represent Government's bank balances in England and in Burma and include the cash balances at treasuries in Burma. Then follow the usual tables and *pro forma* accounts and finally an explanatory memorandum.

4. Important changes in the account heads introduced in the 1939-40 budget are commented on below :—

(1) Expenditure in connection with the two legislative bodies, including expenditure on elections but excluding the pay and allowances of the Ministers and their Parliamentary Secretaries, has hitherto been debited to "20. General Administration," but as this is inappropriate the expenditure will be shown under a new major head "19. Legislature" with effect from 1939-40.

(2) Pension contributions payable to other Governments for officers borrowed from them for service in Burma have hitherto been debited to the heads relating to the departments in which the officers serve. As, however, the contributions constitute a discharge of a pensionary liability, they will be debited to a new minor head "Pension contributions payable to other Governments" under the major head "43. Superannuation allowances and pensions" with effect from 1930-40 except in the case of the Defence Services, the Frontier Force and the Posts and Telegraphs Department where such pensionary contributions and all other pensionary charges will continue to be debited to the departmental heads as heretofore.

ACCOUNTS, 1937-38.

5. The revised estimate for 1937-38 as disclosed in the Explanatory Memorandum on the budget for 1938-39 anticipated a small revenue surplus of 6·81. The actual surplus, however, was 1,26·25. The increase was the result of the following variations between the revised estimate and the actual figures :—

	Rs. lakhs.	
Revenue—	*More.*	*Less.*
Customs	29	...
Excise Duties	12	...
Taxes on Income	9	...
Land Revenue	25	...
Forest	5	...
Other heads	8	...
Total ...	88	...

Expenditure—

14. Irrigation	...	2
17. Interest	...	4
18. Appropriation	5	...
41. Civil Works	...	7
43. Superannuation	...	14
46. Defence Services—Effective ...	...	2
Other heads	...	7
Total ...	5	36
Net ...	31	

The estimates of revenues which formerly accrued to the Government of India, *viz.*, the revenues under Customs, Excise Duties and Taxes on Income were framed cautiously for want of experience in estimating figures under those heads, while as regards Land Revenue, the relief ultimately found necessary on account of the effects of the late rains of December 1937 and the low paddy prices turned out to be considerably less than was expected at the time of framing the revised estimates for 1937-38. There was also a less carry-over of the collection of the 1937-38 of land revenue into 1938-39 than we had anticipated.

The chief variation under expenditure as shown in the above table is the decrease under " 43. Superannuation," due entirely to the change in the method of discharging Burma's liabitity to the Government of India for central pensions fully earned at the date of Separation. The revised estimates provided for a payment of 93·75 calculated at 7½ per cent of the capitalised value of the pensions in issue as recommended by Amery Tribunal in 1935, but it was afterwards decided by the Secretary of State at the instance of the Governments of India and Burma that the liability should be discharged by an annual payment of 7½ per cent of the actual sum paid from the revenues of the Government of India in respect of this category of pensions. On this basis the payment to the Government of India in 1937-38 was 80 only.

Revised Estimates, 1938-39.

6. The revised estimate for 1938-39 compares with the budget estimate as shown below :—

—	Budget Estimates, 1938-39.	Revised, 1938-39.
Revenue	15,80·83	16,07·61
Expenditure ...	15,42·29	15,67·50
Surplus ...	38·54	40·11

7. The important variations as compared with the budget estimates are as follows :—

	(Figures in lakhs of rupees.)	
	Better.	Worse.
Receipts.		
I. Customs	...	15
II. Excise	5	...
III. Taxes on Income	15	...
V. Land Revenue	19	...
VI. Excise	5	...
XV. Posts and Telegraphs	...	10
XXXII. Mint	5	...
Other heads	3	...
Expenditure.		
11. Miscellaneous Railway Expenditure	...	7
18. Appropriation for Reduction, etc. ...	13	...
20. General Administration	...	5
24. Police	...	3
39. Currency	...	21
43 (A). Commutation of Pensions ...	...	5
Other heads	3	...
	68	66
Net Increase ...	2	...

8. The decline in Customs receipts occurs under the heads "Yarn and textile fabrics," "All other articles," "Iron and steel," "Cotton fabrics of British manufacture" and "Artificial silk fabrics," partly counterbalanced by increases under "Export duties on rice" and "Countervailing import duties." The increase under Excise Duties occurs mainly under "Motor spirits," "Sugar," "Matches" and "Salt" and is partly set off by a drop under "Kerosene." The improvement under Taxes on Income is due to the collection of arrears of income-tax in respect of salaries, taxation of branch business as a result of Separation and smaller refunds on account of double income-tax relief. Under Land Revenue the increase is the result of the larger collection of arrears of land revenue partly offset by larger remissions and reductions of rates anticipated owing to low paddy prices. The improvement in the opium revenue accounts for the increased Excise revenue. A larger deficit is anticipated under Posts and Telegraphs owing to smaller receipts in respect of sales of ordinary stamps, money orders, and British postal orders, and to larger payments to other telegraph administrations. The figure under Mint represents Burma's share of the profit on the circulation of nickel and bronze coins due under the India and Burma (Burma Monetary Arrangements) Order, 1937. As the Government of India's estimate was not received in time, no provision could be made in the budget estimate on this account. As regards expenditure, the increase under Miscellaneous Railway Expenditure represents the larger revenue deficit anticipated on the working of the Railways. Under Appropriation for Reduction or Avoidance of Debt, the decrease is due to smaller payments to the Railway Board on account of the Railway Provident Fund, the repayment by the Federated Shan States of the whole of the allocated debt and an unexpected repayment by the Burma Railway Board towards its capital obligations. The increase under General Administration is due mainly to the payment of the salaries of the members of the legislature for which no provision was made in the budget for 1938-39. Larger expenditure on Presidency and District Police in connection with the disturbed conditions prevailing in the country accounts for the increase under Police. The figure under Currency represents Burma's share of the silver deficiency payable to the Government of India under the India and Burma (Burma Monetary Arrangements) Order, 1937. As the Government of India's estimate was not received in time, no provision could be made in the budget estimates on this account. Commutation of pensions is larger than the budget figure owing to the decision to grant

commutation in cases where the pension falls below Rs. 20 per mensem and is inadequate to support the pensioner.

Budget Estimate, 1939-40.

9. The abstract of the budget for 1939-40 is compared below with that for 1938-39 :—

	1938-39.	1939-40.
Revenue ...	15,80·83	15,43·23
Expenditure ...	15,42·29	15,42·08
Surplus ...	38·54	1·15

The detailed variations between these estimates are explained in the section "Notes on certain heads of revenue and expenditure" which follows. New sources of revenue are an excise duty on table waters (4·14), the sale of ganja under Government control (6·81) and the reimposition of the royalty at 2 per cent of the net value of rubber exported to foreign countries other than India (0·20).

10. Provision has also been made for the continuance during 1939-40 at the existing scale of the following sources of revenue, the present legislation for which lapses at the end of 1938-39 :—

Excise duty and additional import duty on salt,
Income-tax and Super-tax,
Non-judicial stamp duties,
Inland postal rates, and
Customs import duties on magnesium chloride and certain items in the categories of "Paper and its applications" and "Textile materials and textile goods."

On the other hand, the budget allows for the further reduction of Capitation and *Thathameda* taxes and land rate in lieu of the former from ¾ths to ⅖ths of the original rates (loss of revenue 21·88) and the abolition of the customs import duty on raw silk (loss of revenue 0·02 only).

NOTES ON CERTAIN HEADS OF REVENUE AND EXPENDITURE.

CUSTOMS.

11. *Revenue.*—The details are as follows:—

Details.	Accounts, 1937-38.	Budget, 1938-39.	Budget, 1939-40.
SEA CUSTOMS.			
Imports			
I. REVENUE DUTIES—			
Ale, beer, porter, cider, and other fermented liquors.	5·33	4·75	4·50
Spirit and liqueurs	19·29	18·00	18·00
Wines	1·31	1·30	1·15
Spices	·43	·30	·50
Tea	·40	·40	·30
Tobacco	5·01	4·75	5·00
Kerosene oil	2·68	1·80	...
Motor spirit	·11	·12	·20
Oils, batching, fuel and lubricating	5·30	5·50	5·10
Boots and shoes	1·90	1·80	1·50
Motor cars, cycles, scooters, omnibuses, chasis, vans, lorries and parts thereof.	9·93	7·00	7·25
Electric lighting bulbs ...	1·59	1·45	1·40
Wireless reception instruments and apparatus.	·78	·70	·50
Dyes derived from coal-tar and coal-tar derivatives.	·31	·25	·20
Machinery	15·70	14·00	14·00
Iron and steel	7·48	4·50	5·00
Silver bullion, coin sheets, plates and other manufactures.	·25	·20	·15
Tin, block	·15	·09	·05
Metals, other than iron and steel, silver and block tin.	3·55	3·00	3·45
Railway plant and rolling stock	·09	·18	·20
Artificial silk yarn and thread ...	·06	·05	·02
Yarn and textile fabrics, others ...	12·78	12·00	7·50
Cinematograph films ...	·11	·07	·07
Portland cement exclusive of white Portland cement.	2·21	1·25	1·10
Carried over ...	96·75	83·46	77·14

Details.	Accounts, 1937-38.	Budget, 1938-39.	Budget, 1939-40.
Brought forward ...	96·75	83·46	77·14
SEA CUSTOMS—contd.			
Imports.			
I. REVENUE DUTIES—concld.			
Pneumatic rubber tyres and tubes	2·59	2·80	2·00
Toys, games and sport goods ...	1·55	1·70	1·40
Betel nuts	4·91	3·50	5·50
Salt	22·70	27·25	27·00
Wheat and wheat flour ...	·37	·12	·20
All other articles	1,19·63	1,10·00	1,02·00
II. PRODUCTIVE DUTIES—			
Sugar	1·09	1·00	·90
Heavy chemicals	·02	·03	·02
Iron and steel	9·52	10·00	6·20
Silver wire, thread and other manufactures.	·04	·04	·02
Paper and stationery ...	1·27	·90	·60
Raw silk	·05	...	...
Silk yarn and thread ...	·01	·01	·01
Cotton yarn and thread ...	1·53	1·50	1·75
Cotton fabrics of British manufacture.	21·62	20·00	15·00
Cotton fabrics not of British manufacture.	34·03	25·00	25·00
Silk fabrics	3·91	2·50	1·30
Cotton hosiery	3·72	3·25	3·25
Artificial silk fabrics ...	6·62	7·00	1·75
Fabrics of artificial silk mixed with other materials.	1·96	1·75	1·20
Other textile manufactures ...	5·40	4·50	3·75
Matches, match splints and veneers.	·01	...	·02
TOTAL, IMPORTS ...	3,39·30	3,06·31	2,76·01
SEA CUSTOMS—EXPORTS—			
Rice	60·80	48·00	55·00
Jute, raw and manufactured ...	...	...	·02
TOTAL, EXPORTS ...	60·80	48·00	55·02

Details.	Accounts, 1937-38.	Budget, 1938-39.	Budget, 1939-40.
SEA CUSTOMS—concld.			
SEA CUSTOMS—MISCELLANEOUS—			
COUNTERVAILING IMPORT DUTIES—			
Sugar	5·44	5·00	2·25
Iron and steel	·26	...	1·60
Cigarettes	9·68	9·00	9·25
Wines and spirits	·94	·80	·80
Salt	...	...	2·50
TOTAL, COUNTERVAILING IMPORT DUTIES	16·32	14·80	16·40
Miscellaneous	1·20	1·00	1·00
TOTAL, SEA CUSTOMS—MISCELLANEOUS.	17·52	15·80	17·40
LAND CUSTOMS	4·84	2·94	2·49
WAREHOUSE AND WHARF RENTS ...	·02	·02	·02
MISCELLANEOUS	1·64	1·60	1·60
TOTAL ...	424·12	374·67	352·54
Deduct Refunds and drawbacks	*3·76*	*4·50*	*4·06*
NET TOTAL ...	420·36	370·17	348·48

12. The revenue expected in 1939-40 is 21·69 less than that budgeted for 1938-39. This deterioration is the net result of the following variations :—

	Increase.	*Decrease.*
IMPORT DUTIES—		
Revenue Duties—		
Kerosene oil	...	1·80
Yarn and textile fabrics, others ...	...	4·50
Pneumatic rubber tyres and tubes ...	...	·80
Betel nuts	2·00	...
All other articles	...	8·00
Protective Duties—		
Iron and steel	...	3·80
Cotton fabrics of British manufacture	...	5·00
Silk fabrics	...	1·20
Artifical silk fabrics	...	5·25
EXPORT DUTIES—Rice	7·00	...

COUNTERVAILING IMPORT DUTIES—						
Sugar	...	...	...	...	...	2·75
Iron and steel		...	...	...	1·60	...
Salt	...	...	...	...	2·50	...
OTHER ITEMS	...	...	...	...	...	1·69
			Total	...	13·10	34·79
			Net	...	−21·69	

EXPLANATIONS.

Import Duties.

Kerosene oil.—It is expected that the recent arrangement made by the Standard Oil Company with the Burma Oil Company by which no regular consignments of oil have been imported during 1938-39, will continue.

Yarn and textile fabrics, others.—Based on the present trend of trade in the commodities grouped under this head.

Pneumatic rubber tyres and tubes.—Due to the import of Indian tyres.

Betel nuts, All other articles, Iron and steel and Cotton fabrics of British manufacture.—Based on the trend of trade as indicated by the progress of revenue in 1938-39.

Silk fabrics—Decline in demand and competitive effect of increased imports of certain grades of silk fabrics of Indian manufacture.

Art silk fabrics.—Marked fall in the public demand for inferior qualities of these fabrics which formed the bulk of the imports in past years.

Export Duties.

Rice.—Based conservatively on the average of the revenue in the last three years.

Countervailing Import Duties.

Sugar.—Increasing popularity of local sugar.

Iron and steel.—Demand for materials of Indian manufacture for the Gyo Byu waterworks scheme.

Salt.—The imports of Indian salt which started in 1938-39 are expected to continue in 1939-40.

EXCISE DUTIES.

13. *Revenue.*—The details are as follows :—

	Accounts, 1937-38.	Budget, 1938-39.	Budget, 1939-40.
Motor spirits	58·40	56·50	59·00
Kerosene	28·87	30·00	23·00
Sugar	6·83	6·50	10·50
Matches	24·35	23·35	24·70
Salt	19·23	17·25	18·25
Table waters	...	...	4·14
Other items	*−0·03*	*−0·58*	*−0·49*
Total ...	1,37·65	1,33·02	1,39·10

The revenue expected in 1939-40 is 6·08 in excess of the estimate for 1938-39 and the bulk of the increase is attributable to the proposed new tax on table waters. Substantial variations are explained below :—

Motor spirits.—Sales are running lower than in 1937-38, but the increase in the rate of duty from 10 annas to 11 annas per gallon from the 24th February 1938 is maintaning the yield.

Kerosene.—A large fall is indicated by the progress of revenue in 1938-39.

Sugar.—The increase here is a corollary to the drop in the customs countervailing import duty on Indian sugar.

Matches.—It is hoped that measures for the prevention of the illicit traffic in mechanical lighters will bring in more revenue under this head.

Salt.—The increase takes into account the reduction of the large balances of old salt available on the 1st April 1938 and the anticipated extension of the area under brine.

TAXES ON INCOME.

14. *Revenue.*—The details are :—

	Accounts, 1937-38.	Budget, 1938-39.	Budget, 1939-40.
Income-tax	1,83·66	1,96·80	1,74·18
Super-tax	45·37	53·70	43 54
Miscellaneous and Refunds ...	*− 69·60*	*− 89·89*	*− 67·69*
Total ...	1,59·43	1,60·61	1,50·03

The drop of 10·58 in the estimate for 1939-40 as compared with that for 1938-39 reflects the probable effects of the trade recession in 1938-39.

STATE LOTTERY.

	Budget, 1938-39.	Budget, 1939-40
Revenue	10·00	18·00
Expenditure	2·00	2·21

15. The gross proceeds from three lotteries to be held next year are estimated at 43, of which not less than 57·5 per cent will be distributed in prizes. Provison for these receipts and disbursements has been made under " P. Deposits and Advances—Civil Deposits " in the Ways and Means budget in Book 3. The balance of 42·5 per cent is provided under the revenue head while the expenditure estimate represents about 5 per cent of the gross proceeds. On these figures, Government's net share works out to 37·5 per cent.

LAND REVENUE.

16. Revenue.—The details are :—

	Accounts, 1937-38.	Budget, 1938-39.	Budget, 1939-40.
Land revenue proper	3,25·82	3,71·50	3,78·05
Fishery	25·99	26·30	26·50
Capitation tax and land rate in lieu thereof.	39·37	39·14	26·76
Thathameda	25·80	26·00	17·00
Petroleum royalties	36·11	37·00	36·00
Mining royalties	8·54	10·50	9·26
Other items	3·76	*−1·20*	−·56
	4,65·39	5,09·24	4,93·01
Transfer of land revenue due to Irrigation.	*−53·14*	...	...
Total ...	4,12·25	5,09·24	4,93·01

With the simplification of the budget and accounts, the transfer of land revenue due to irrigation to the Irrigation heads has been discontinued from 1938-39. After making the necessary adjustment for this change the actuals of 1937-38 are 43·85 below the 1938-39 budget. Practically the whole of this is

accounted for by the increased carry-over of land revenue proper to 1938-39 owing to the delay in issuing tax tickets and the postponement from the 15th December 1937 to the 12th January 1938 of the last date for applications for land revenue remissions, as a result of the late rains of December, 1937. The large actuals under "Other items" are due to a misclassification of the revenue from royalties on jade, amber and rubies.

The 1939-40 estimate for land revenue proper assumes that the increased area under cultivation in 1937-38 will be maintained. The deterioration under Capitation and *Thathameda* taxes represents the further reduction of these taxes from 3/5ths to 2/5ths of the original rates. The 1939-40 estimate of petroleum royalties corrects a slight overestimate in the 1938-39 figure. The ruby market has slumped and the trade in jade and rubies is practically at a standstill; hence the decrease in mining royalties. Among the "Other items" is an estimate of 0·20 for royalty at 2 per cent of the net value of rubber exported to foreign countries other than India. This royalty has been suspended since 1928 owing to low prices, but the present trend of prices justifies its reimposition on exports to countries other than India, in which country the prices are still low.

17. *Expenditure.*—	Accounts, 1937-38.	Budget, 1938-39.	Budget, 1939-40.
	49·42	55·45	52·90

The smaller land revenue resulted in a fall in the commission paid for its collection; this accounts for the low expenditure in 1937-38. For 1939-40, a smaller provision has been made for commission on Capitation and *Thathameda*-taxes, consequential on the further reduction of rates for these taxes.

Excise.

18. *Revenue.*—The details are—

	Accounts, 1937-38.	Budget, 1938-39.	Budget, 1939-40.
Spirits and liquors	51·77	50·99	48·76
Opium	38·64	35·01	39·51
Ganja, hemp, and other drugs ...	...	...	6·82
Other items	5·68	4·04	6·44
Total ...	96·09	90·04	1,01·53

The estimate for 1939-40 includes 6·81 from the proposed sale of ganja under Government control. The revenue from country spirits and liquors is declining as a result of the reported combination among the Chinese licensees to depress the prices for licenses, and of the exodus of a number of Indian labourers. On the other hand, opium receipts show an upward trend, due to increasing success in the check of smuggling. This accounts for an increase of 4·50 in the estimate under "Opium" and a part of the increase under "Other items" where sale proceeds of confiscated opium are recorded. The balance of the increase under "Other items" represents the rent of buildings to be sub-let by Government to liquor licensees in Rangoon at a rent 10 per cent in excess of that paid by Government for the buildings leased for the purpose. The rent payable by Government for the leases is provided for under the expenditure head.

STAMPS.

19. *Revenue.*—The details are—

	Accounts, 1937-38.	Budget, 1938-39.	Budget, 1939-40.
Non-judicial	21·76	18·64	16·16
Judicial	18·13	17·85	16·48
Total ...	39·89	36·49	32·64

The decrease in the estimate for next year is in the sales of non-judicial impressed stamps and labels and judicial stamps. It is proposed to continue for another year the enhanced rates of non-judicial stamp duties otherwise due to expire at the end of 1938-39. A reversion to the rates in force in 1932 would have caused a further drop in revenue by at least 2½ lakhs.

FORESTS.

20. *Revenue.*—The details are—

	Accounts, 1937-38.	Budget, 1938-39.	Budget, 1939-40.
Government auction timber sales ...	37·58	33·42	27·50
Royalties paid by long-term teak lessees	72·11	69·00	66·00
Other items	50·71	47·58	48·06
Total ...	1,60·40	1,50·00	1,41·56

The calculated index figure (Rs. 59·4) for the average price per ton of teak at Government auction sales in Rangoon for the first ten months of 1938-39 shows a considerable fall as compared to the index figure for 1937-38 (Rs. 78·6). The figure is arrived at by calculating the average price of all teak sales at the Government Teak Depôt, the tonnage of the sales of various qualities of teak being weighted in accordance with the proportionate amounts of such timber sold over a period of 15 years. The index figure affects the revenue payable by long-term lessees. The revenue for 1939-40 has been computed on an estimated index figure of Rs. 60, present indications being that a higher figure would not be justified

21. *Expenditure.*—The figures are :—

	Accounts. 1937-38.	Budget, 1938-39.	Budget, 1939-40.
Revenue expenditure	59·90	60·68	61·34
Capital outlay	1·08	1·19	·73
Total ...	60·98	61·87	62·07

The revenue expenditure is comprised chiefly of the cost of establishment and conservancy, maintenance and regeneration of forests. Capital outlay is on account of settlement and original demacration, construction of forest roads, bridges and buildings and purchase of live-stock, stores, tools and plant. The decrease in the 1939-40 estimate of capital outlay is due to the restriction of expenditure on settlement and original demarcation and on the construction of roads, bridges and buildings.

OTHER TAXES AND DUTIES.

22. *Revenue.*—The details are—

	Accounts, 1937-38.	Budget, 1938-39.	Budget, 1939-40.
Betting tax	7·08	5·65	6·30
Taxation of motor vehicles ...	6·25	6·13	6·05
Deduct Vehicle tax paid to Rangoon and Moulmein Municipalities.	*2·48*	*2·60*	*2·51*
Total ...	10·85	9·18	9·84

The high revenue in 1937-38 from the betting tax was due to the operations of commission agents on the double totalizator. The system of working the totalizator has been changed in the

current year to make it impossible for the operation of such agents. The rate of Government tax on totalizator bets was increased from 4 per cent to 5 per cent in the current year but this increase was not allowed for in the estimate for 1938-39.

MISCELLANEOUS RAILWAY EXPENDITURE.

	Budget, 1938-39.	Budget, 1939-40.
Railways' revenue deficit	13·29	13·67
Guarantee for Moulmein-Ye Railway and contribution for Ava bridge.	3·05	2·92
Total ...	16·34	16·59

23. Included under this head is the cost of Government inspection of railways and the recovery thereof from the Railway Board.

In 1937-38 the Railways' revenue deficit was 15·55, of which 13·75 was funded from the Depreciation Fund in the hands of Government and the balance by the Railway Board. In that year the guarantee and contribution, amounting to 5·72, was classified under " 45. Miscellaneous, " this high figure being due to the calculation of the guarantee on the basis of a 6 per cent rate of interest on the capital cost of the Moulmein-Ye line. The rate has since been reduced to 3½ per cent.

IRRIGATION.

	Accounts, 1937-38.	Budget, 1938-39.	Budget, 1939-40.
Revenue	30·73	...	...
Add Working expenses	31·45	...	...
Total ...	62·18	...	...
Deduct Land Revenue credits ...	*53·14*	...	...
	9·04	8·83	9·00
Expenditure, including working expenses.	35·93	35·56	32·69

24. As already stated, the transfer of land revenue due to irrigation to the Irrigation heads has been discontinued from

1938-39, since when, also, working expenses have been shown under the expenditure heads instead of as a deduction from revenue.

The drop in the 1939-40 expenditure estimate occurs chiefly under Works (1·21) and Extensions and Improvements (0·64), for which provision has been restricted to existing commitments and essential operations, and Grants-in-aid (0·50), the 1938-39 estimate for which included special grants for remodelling and strengthening village embankments along the Irrawaddy.

POSTS AND TELEGRAPHS INCLUDING CAPITAL OUTLAY.

	Actuals, 1937-38 (adjusted).	Budget, 1938-39 (adjusted).	Budget. 1939-40.
Gross receipts	76·42	80·02	70·85
Deduct working expenses including interest on capital.	*79·88*	*83·81*	*85·34*
Loss ...	3·46	3·79	14·49
Capital outlay (gross)	2·97	1·82	2·15
Deduct credits on account of sale, abandonment, etc. of assets.	*.27*	*4·89*	*3·48*
Net ...	2·70	*−3·07*	*−1,33*

NOTE.—In view of the chages in accounting procedure the actuals for 1937-38 and budget for *1938-39 have been adjusted to make them properly* comparable with the budget estimate for 1939-40. *The principal changes are*—

(i) Inclusion of provision for recovery from the Civil Department of direct expenditure on Broadcasting under working expenses instead of under receipts.

(ii) Recovery from the Civil Department of the entire capital expenditure on Broadcasting.

(iii) Exhibition of stores expenditure as direct charges under working expenses instead of under " Stores Suspense," in the *pro-forma* Account.

(iv) Elimination of debits to capital and credits to working expenses on account of a share of the cost of the revenue establishment.

25. *Gross Receipts*.—The estimate for 1938-39 was based on the progress of actuals in the first half of 1937-38 with an allowance for normal growth. The estimate did not take account of the reduction with effect from 1st April 1938 of postage rates from Burma to India. Revenue began to deteriorate in the second half of 1937-38 and the deterioration has continued in 1938-39 due probably to the general set--back in trade. The gross revenue for 1938-39 is now estimated at 70·23. The 1939-40 estimate is 0·62 above this figure, allowance being made

for normal growth. The following statistics show the drop in the volume of postal and telegraph traffic :—

	1937-38. First half year.	1937-38. Whole year.	1938-39. First half year.
Number of parcels excluding inland parcels.	3,13,000	6,65,000	3,04,000
Number of telegrams ...	6,38,523	12,41,975	5,49,328
Weight of letter mails despatched to India.	131,460 lbs.	243,634 lbs.	102,444 lbs.
	Rs.	Rs.	Rs.
Value of money orders isued from Burma.	3,68,82,000	7,58,36,000	3,67,18,000

26. *Working Expenses.*—Net working expenses are 1·53 higher than the estimate for 1938-39, due to provision made for the payment of Burma's share of the Government of India's subsidy to the British India Steam Navigation Company for the carriage of mails for both 1938-39 and 1939-40.

27. *Capital Outlay.*—The gross capital outlay is 0·33 more than in the 1938-39 budget, due mainly to the installation of a telephone system between Rangoon and Prome, a remunerative major work. The net *minus* figures for 1938-39 and 1939-40 are the result of an adjustment by debit to the Renewals Reserve Fund (in the Ways and Means budget) and *per contra* credit to Capital Outlay of the value as recorded in the block capital account of the department of the materials abandoned.

INTEREST.

	Accounts, 1937-38.	Budget, 1938-39.	Budget, 1939-40.
Revenue	2·48	2·24	5·92
Expenditure.			
Rupee debt	1,77·47	1,75·87	1,73·92
Savings bank deposits	4·93	5·52	6·60
Provident funds and deposit account...	14·89	15·18	14·55
Reserve funds	5·01	4·63	3·37
Other items	2·58	2·65	2·50
Total, carried over ...	2,04·88	2,03·85	2,00·94

	Accounts, 1937-38.	Budget, 1938-39.	Budget, 1939-40.
Brought forward ...	2,04·88	2,03·85	2,00·94
Deduct—			
Transfers to commercial departments	*31·66*	*8·07*	*7·15*
Recovery from Railway Board ...	*1,20·11*	*1,21·41*	*1,20·89*
Recovery from Shan States Federation	*4·07*	*4·82*	*4·21*
Total deductions ...	*1,55·84*	*1,34·30*	*1,32·25*
Nett Total ...	49·04	69·55	68·69

28. The increase in the revenue estimate for 1939-40 is due to the inclusion of 4·00 from investments of surplus cash balances. The decline in the expenditure figures for interest on Rupee Debt and Reserve Funds is consequent on the progressive repayments to the Government of India and to the Railway Board in respect of the Railway Depreciation Fund. Savings bank deposits are increasing. The recovery of interest from the Irrigation Department has been discontinued from 1938-39, hence the drop under "Transfers to commercial departments."

29. The rates of interest on which the various items are based are as follows :—

	1937-38.	1938-39.	1939-40.
	Per cent.	Per cent.	Per cent.
Debt to India and recoveries from Railway Board, Shan States Federation and commercial departments.	3½	3½	3½
Post Office Savings Bank ...	2	2	2
Post Office Cash Certificates ...	2½*	2½*	2½*
Railway Provident Fund	4	4	4
Cemetery Endowment Fund ...	4½	4½	4½
Other Provident Funds—			
(1) Protected subscribers who are entitled under the rules of the Fund to a higher minimum rate of interest.	4	4	4
(2) Other subscribers	4	3½	3½
Railway Depreciation Fund ...	3	3	3
Renewals and Reserve Fund, Posts and Telegraphs.	3½	3½	3½

* Approximate rate of compound interest.

30. The provision made in the three years 1937-38, 1938-39 and 1939-40 in respect of the liability for bonus on Postal Cash Certificates is as follows :—

Year.	Balance held at the close of the year on account of Cash Certificates.	Bonus provided from revenue.
1937-38 (Actuals)	32·05	·71
1938-39 (Approximate)	62·15	·29
1939-40 (Estimate)	89·15	1·67

APPROPRIATION FOR THE REDUCTION OR AVOIDANCE OF DEBT.

	Account, 1937-38.	Budget, 1938-39.	Budget, 1939-40.
Repayment of Burma debt to India ...	57·59	49·27	50·95
Repayment towards—			
Railway Provident Fund ...	21·03	21·43	18·00
Railway Depreciation Fund ...	33·75	30·00	30·00
Total ...	1,12·37	1,00·70	98·95
Deduct recoveries from—			
Shan States Federation ...	*1·09*	*1·35*	*1·23*
Railway Board	*10·00*	...	*10·00*
Total ...	*11·09*	*1·35*	*11·23*
Nett total ...	1,01·28	99·35	87·72

31. As the payment to India is by way of equated annual instalments of principal and interest, the capital portion shown under this head rises in each year and the interest falls. The normal repayment in 1937-38 of 47·59 was supplemented by an extraordinary repayment of 10·00 rendered possible by the unexpected receipt of this sum from the Railway Board towards its debt to Government on account of the Railway capital at charge. It is anticipated that the Railway Board will make a similar payment of 5·00 in 1938-39 (not provided for in the budget for that year) and 10·00 in 1939-40, but it is not anticipated that these will be utilized for extraordinary repayments of the debt to India.

32. Government's discharge of the liability for the Railway Provident Fund in respect of the amounts at the credit of subscribers at Separation will diminish annually. As regards the Depreciation Fund, the amount paid in 1937-38 was made up of 13·75 towards part of the Railway revenue deficit and 20·00 towards renewals and replacements. Any excess over the amount paid by Government for renewals and replacements will be met from the Railway Board's own resources.

Civil Administration.

33. The heads in this group are—

Revenue.

Heads of account.	Accounts, 1937-38.	Budget, 1938-39.	Budget, 1939-40.
Administration of Justice ...	8·05	8·27	8·09
Jails	10·68	10·94	10·87
Police	8·81	8·48	7·96
Ports	2·28	2·17	2·08
Education	4·67	4·82	4·79
Medical	6·50	5·99	5·82
Public Health	1·85	1·77	1·92
Agriculture	1·10	1·29	1·32
Veterinary	·15	·12	·14
Co-operative Credit	·04	·02	·04
Industries	·16	·14	·18
Aviation	·32	·62	·25
Miscellaneous Departments ...	2·23	2·00	2·16
Total ...	46·84	46·63	45·62

Expenditure.

Heads of account.	Accounts, 1937-38	Budget, 1938-39.	Budget, 1939-40.
Legislature	5·17	2·94	7·54
General Administration	1,11·53	1,17·62	1,17·50
Audit	12·99	13·64	13·67
Administration of Justice	55·48	55·36	54·83
Jails	32·80	34·10	34·15
Police	1,54·38	1,54·41	1,55·20
Ports	4·72	4·47	3·50
Ecclesiastical	1·87	2·13	1·76
External Affairs	1·51	·67	·50
Scientific Departments	8·22	8·95	8·51
Education	83·64	99·80	97·73
Medical	43·43	47·34	44·97
Public Health	11·51	13·14	13·00
Agriculture	10·23	10·75	11·76
Veterinary	5·53	5·63	5·95
Co-operative Credit	4·09	5·63	5·43
Industries	1·59	2·18	2·79
Aviation	3·72	4·89	4·41
Aviation Capital Outlay	·57	1·02	...
Miscellaneous Departments ...	2·80	3·17	5·61
Total ...	5,55·78	5,87·84	5,88·81

34. The variations under the revenue heads are insignificant; important variations in expenditure are commented on below.

Legislature.—This is a new major head opened for the record of expenditure on the House of Representatives and the Senate (excluding the salaries of Ministers and their Parliamentary Secretaries) and elections thereto. This expenditure was previously debited to General Administration.

Only a part of the salaries of members of the Legislature was drawn at the end of 1937-38 after the passing of the Legislature Salaries and Allowances Act; no provision was made in the current year's estimates for the balance or for the salaries for 1938-39.

General Administration.—Of the increase of 6 since 1937-38, nearly 4 occur in the Defence Department. The balance is the result of the institution of a new Ministry, the creation of a post of Secretary to the Premier and the provision of a staff for the Premier's office in the middle of 1937-38 and of making provision for the pay ment of special compensation to village headmen on account of the smaller commission paid to them on collections of Capitation and *Thathameda* taxes consequent on the reduction of these taxes. The provision for this compensation is 1 for 1938-39 and 1·50 for 1939-40.

Jails.—The increase since 1937-38 is spread over a number of items.

Ports.—The variations occur in the use of launches by other departments for which the Ports and Pilotage Department gets a credit.

Education.—The 1938-39 estimate made provision for the enhancement of maintenance grants to non-Government secondary schools from half to two-thirds of the difference between income and expenditure, for enhanced building grants, for additional grants for vernacular education, and for the introduction of science teaching in some English and Anglo-Vernacular high schools and Normal schools, an increase in the number and rates of scholarships, and the institution of a State Translation Bureau, a State Cinema and cinema service and State Classes of Fine Arts. The provision for these schemes was mainly on the basis of very rough estimates, which have been corrected in the 1939-40 budget.

Medical.—The revised estimate for 1938-39 is 44·85 including estimates for the provision of medical aid and facilities in out-of-the way places and rural areas and for the triennial Government contributions to Buildings Funds of hospitals under the Hospital Finance Scheme. In the 1939-40 estimate, 0·75 on account of pension contributions payable to the Government of

India for the services of officers borrowed from them has been transferred to "Superannuation".

Public Health.—The estimate for 1938-39 is higher than the actuals of 1937-38 because of the provision for larger expenditure on the Mergui sea wall and reclamation scheme and on anti-malarial measures. The 1939-40 estimate allows less for these items but includes a non-recurring grant of 1·12 for the extension of the Municipal water reservoir at Akyab.

Agriculture.—The increase in 1939-40 is due to the raising of the status of the Agricultural College, Mandalay, to that of a constituent college of the Rangoon University in the current year and to provision for increasing and extending the area and efficiency of the operations of the department.

Co-operative Credit.—The rise since 1937-38 is due to increaes of staff in connection with the reconstruction scheme sanctioned in 1937-38.

Miscellaneous Departments.—The increased estimate for 1939-40 is due to a provision of 1·50 for the purchase of a short-wave transmitter for the broadcasting service and to a change in the accounting procedure for expenditure on this service.

Civil Works.

Details.	Accounts, 1937-38.	Budget, 1938-39.	Budget, 1939-40.
Revenue	10·62	10·79	10·34
Expenditure.			
Defence Department	9·15	9·50	9·89
Ministerial Estimates—			
Grants-in-aid	15·51	16·92	16·03
Original Works—			
Buildings	11·05	12·59	5·59
Communications	21·85	18·74	14·37
Repairs	48·97	48·43	48·58
Establishment	21·77	22·32	22·84
Other items	1·97	3·72	4·29
Total ...	1,30·27	1,32·22	1,21·59

Explanations.

35. *Grants-in-aid.*—The estimates for 1938-39 and 1939-40 include special contributions for the improvement of village communications.

Original Works.

	1938-39.			1939-40.		
	Carry on.	New.	Total.	Carry on.	New.	Total.
Buildings.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Major works ...	6·74	3·45	10·19	1·51	2·08	3·59
Minor works ...	...	2·40	2·40	...	2·00	2·00
Total, Buildings	6·74	5·85	12·59	1·51	4·08	5·59
Communications.						
Major works ...	16·00	1·24	17·24	12·62	·25	12·87
Minor works ...	...	1·50	1·50	...	1·50	1·50
Total, Communications.	16·00	2·74	18·74	12·62	1·75	14·37

Considerable restriction in the expenditure on both works in progress and new works has been necessary in order to keep Government expenditure to be incurred in 1939-40 below the estimated revenues for the year.

Other items.—The 1937-38 and 1938-39 figures include credits on account of stores used from stock balances ; for next year these balances will not suffice to meet requirements and more purchases will have to be made.

MISCELLANEOUS.

Revenue.

Heads of Account.	Accounts, 1937-38.	Budget, 1938-39.	Budget, 1939-40.
Pensions	·93	·71	·81
Stationery and printing ...	1·64	1·36	1·88
Miscellaneous	2·38	2·87	2·87
Extraordinary	15·04	4·76	3·77
Total ...	19·99	9·70	9·33

36. *Extraordinary.*—The receipts in 1937-38 included 0·87 from the sale of land, and 2·11 paid by the Government of India on account of Burma's share of the Funds for Road Development, Sugar and Marketing. The other receipts under this head represent recoveries of pre-Separation loans and advances which will decrease every year and finally disappear.

Expenditure.

Heads of Account.	Accounts, 1937-38.	Budget, 1938-39.	Budget, 1939-40.
Famine relief	·12	·20	·20
Pensions	1,46·47	1,45·51	1,47·08
Commutation of pensions ...	23·85	6·07	7·56
Stationery and printing	11·46	11·65	12·24
Miscellaneous	12·92	6·39	7·05
Total ...	1,94·82	1,69·82	1,74·13

37. *Pensions.*—The estimate for 1939-40 includes 1·82 representing pension contributions payable for the services of officers borrowed from the Government of India. These contributions have in the past been debited to the service heads relating to the departments in which the officers serve.

Commutation of pensions.—Expenditure has been restricted since 1937-38 but it has been decided in the current year to grant commutation in cases where the pension is below Rs. 20 per mensem and insufficient to support the pensioner.

Stationery and Printing.—Additional temporary staff, plant, spare parts, stationery, etc. are necessary to cope with the increased work resulting from Separation and from the institution of the State Lottery.

Miscellaneous.—Expenditure amounting to 5·92 to the Railway Board on account of the guarantee for the Moulmein-Ye railway and the contribution for the Ava Bridge is included in the 1937-38 figures. Such payments are now debited to Miscellaneous Railway Expenditure.

EXPENDITURE NOT DEBITABL TO REVENUE.

	Accounts, 1937-38.	Budget, 1938-39.	Budget, 1939-40.
Interest free advances ...	18·06	17·92	17·19
Loans and Advances bearing interest.	9,75	17·65	15·63
Loans to Burma Railway Board	1·86	4·77	3 07

38. Loans and advances are issued from the receipts shown in the Ways and Means budget and are therefore classed as expenditure not debitable to revenue. So much of the loans and advances as requires the vote is shown in statement C of Book I. These are partly interest bearing and partly interest free. Interest bearing loans include those granted to agriculturists, co-operative banks, local bodies, weavers, the Railway Board and Government servants. The loans granted to Government servants are for building or buying houses and purchases of typewriters and conveyances. Advances required by Government Departments and officers such as seed and implement advances in the Agricultural Department and advances to Government servants on transfer are free of interest, and the bulk of them is recovered within a few months.

The large provision in the estimate under Loans and Advances bearing interest for 1938-39 is due to the inclusion of 7 for loans to co-operative societies to implement Government's reconstruction scheme and 6 for loans to Government servants. The decrease in the budget for 1939-40 is accounted for by the provision of 3 only to co-operative societies and 4·50 to Government servants. In addition to these, the budget for 1939-40 includes provision for 1 to weavers and 1·85 to the tenancy societies in the Pyindaye, Pyuntaza and Sittang areas. The loan to the Burma Railway Board is on account of the cost of stores to be purchased in England on behalf of the Board during 1939-40 and is based on probable requirements. The amount will be repaid by the Board within the year.

GRANTS-IN-AID.

39. Some grants-in-aid made by Government are subject to maximum limits, within which the grants fluctuate from year to year according to the variable factors which form the basis of the grants. For instance, the grant to the Rangoon Charitable Society is equivalent to the amount of subscriptions collected by it subject to a maximum of Rs. 17,000 per annum. In such cases, the budget does not always provide for the maximum grant, because in fact the grant fell short of the maximum in the past; but it occasionally happens that, owing to some fortuitous causes, the budget provision proves inadequate. The Public Accounts Committee has advised that in these circumstances it would be proper for Government to increase the provision up to the maximum limit by reappropriation under the sanction of competent authority without a specific reference to the House of Representatives, the Legislature being informed regularly, through the medium of the explanatory memorandum on the budget, of the limits fixed by Government. Below is a list of the grants-in-aid of this special character, together with the maximum limits fixed for them and the amount of budget provision for 1939-40:—

Serial No. (1)	Head of Account. (2)	Details of Grant-in-aid. (3)	Maximum limit. (4)	Amount of budget provision for 1939-40. (5)
	23.—Jails & Convict Settlements—A. Jails.		Rs.	Rs.
1	Central Jails ...	Contribution for the maintenance of the inmates at the Juvenile Adult Criminal Institution, Rangoon, at Rs. 15 per head per mensem.	4,590	4,590
2	Central Jails ...	Grant-in-aid at Rs. 10 per head per mensem for the custody of young offenders, to the—		
		(1) Home for Waifs & Strays, Rangoon.	6,000	6,000
		(2) Rangoon Vigilance Society	3,600	3,600
		(3) Salvation Army ...	720	720
		(3) Rangoon Boys' Home Trust.	5,400	5,400

Serial No.	Head of Account.	Details of Grand-in-aid.	Maximum limit.	Amount of budget provision for 1939-40.
(1)	(2)	(3)	(4)	(5)
	23.—Jails & Convict tt lements—A. Jails.		Rs.	Rs.
3	Lock ups ...	Grant-in-aid at Rs. 10 per head per mensem to the Home for Waifs & Strays, Rangoon, for custody of juvenile undertrial prisoners.	1,500	1,200
4	30. Education—B. Grants to Non-Government Arts Colleges—*a*. University College - (iii) Other expenditure.	Contribution to the University College towards the cost of 7 posts of Tutors and Demonstrators.	21,000	19,440
5	32. Public Health—B. Grants for Public Health Proposes—*a*. Recurring Contributions to Local Bodies for public health Purposes—(1) Municipal and Town Committees.	Contribution to the Mawlaik Town Committee towards the pay of its Sanitary Inspector.	Actual annual salary *less* Rs. 300.	780
6	45. *Miscellaneous*—F. Donations for charitable purposes.	Contribution to the Rangoon Charitable Society of an amount equivalent to the subscriptions and donations collected by the Society from the public and the Rangoon Corporation.	17,000	13,000

CHARGED AND VOTED EXPENDITURE.

40. The following table gives the distribution between voted and charged expenditure (distinguishing the latter between expenditure in the Ministerial field and that in the Defence Department estimates) and also the gross expenditure as shown in the budget presented to the Legislature. The expenditure shown as not debitable to revenue is the expenditure on Loans and Advances and Advances Repayable included in the demands for grants.

— (1)	Ministerial Field. Voted. (2)	Charged. (3)	Total. (4)	Percentage of Voted to Total. (5)	Defence Department Estimates. (6)	Gross Total. (7)
	Budget Estimate, 1939-40.					
	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
Expenditure debitable to revenue.	9,40·58	3,63·94	13,04·52	72	3,24·41	16,28·93*
Expenditure not debitable to revenue.	35·89	...	35·89	...	...	35·89
Total ...	9,76·47	3,63·94	13,40·41	...	3,24·41	16,64·82
	Budget Estimate, 1938-39.					
Expenditure debitable to revenue.	9,42·73	3,79·45	13,22·18	71	3,05·09	16,27·27*
Expenditure not debitable to revenue.	40·34	...	40·34	...	...	40·34
Total ...	9,83·07	3,79·45	13,62·52	...	3,05·09	16,67·61

	1939-40.	1938-39.
* These figures are arrived at as follows :—		
Expenditure as per Statement B in Book 1 ...	15,42·08	15,42·29
Add (1) Posts and Telegraphs Working Expenses	85·34	83·46
(2) Amount payable for agency charges of Lighthouses and Lightships ...	1·51	1·52
Total ...	16,28·93	16,27·27

41. The charged expenditure in the Ministerial field for 1939-40 is 15·51 below that for 1938-39. Of this, 11·63 occur under Appropriation for Reduction or Avoidance of Debt, due to a smaller repayment towards the Railway Provident Fund and to the anticipated recovery of 10 from the Railway Board in reduction of its debt to Government on account of the Railway capital-at-charge, for which there is no corresponding figure in the 1938-39 budget. The balance of the decrease is spread over a large number of heads.

Revenue Gain to Burma by Separation.

42. The gain to Burma from separation can now be calculated on the basis of the actuals for the first year of the new dispensation. But, as pointed out in paragraph 40 of the Explanatory Memorandum on the 1938-39 budget, there were in the first year of the separation various items of both revenue and expenditure

which were abnormal either because of an abnormal carry-over on the date of the separation or because in the final year before the separation the Government of India tended to postpone such expenditure as it was possible to postpone. Moreover the Defence Department estimates have not yet settled down to what may at all be termed normal lines ; for instance, there were no receipts relating to Currency and Mint in 1937-38, whereas substantial amounts will be credited and debited under these heads in 1938-39. However, on the basis of the actuals for 1937-38 the revenue gain is as shown in the following table :—

	Revenue.	Expenditure.
Customs	4,08·10	10·90
Excise Duties	1,19·10	2·30
Income-tax	1,59·40	10·60
Posts and Telegraphs—Loss ...	...	3·10
Capital Outlay	...	3·10
Interest and Amortisation including Railway Loss met from Depreciation Fund.	·40	1,20·20
Ports	·10	·50
Aviation, including Capital Outlay	·30	4·30
Miscellaneous Departments ...	·50	·20
Miscellaneous	·50	...
Defence	12·40	1,34·90
Frontier Force (net)	...	61·40
Adjustments with Federated Shan States.	18·00	49·50
Extraordinary	4·40	...
General Administration ...	...	9·60
Audit	...	13·00
Ecclesiastical	...	1·90
External Affairs	...	1·50
Scientific Departments ...	...	6·70
Civil Works	...	1·00
Pensions	...	71·80
	7,23·20	5,06·50
NET GAIN ...	2,16·70	

43. Brief explanations of how the figures have been arrived at are furnished below.

Customs Revenue.—The additional revenue from the increased rate of additional import duty on salt imposed from the 24th February 1938, the average amounts received for the three years before the separation as the provincial share of the additional import duty on salt and the countervailing duties on cigarettes and wines and spirits imported from India, which were provincial receipts before the separation, have been excluded.

Excise Duties.—Here also, the additional revenue from the enhancement of the excise duties on motor spirit and salt from the 24th February have been excluded and the amount of the subvention previously received from India in respect of the tax on matches has been deducted.

Interest and amortization of debt.—The figures of revenue represent the interest received from Government servants on account of loans and advances made to them prior to the separation. In the expenditure figure is included the revenue deficit of the Railways which was met from the Depreciation Fund in the hands of Government, while deductions have been made on account of pre-separation payments to India towards loans from the Provincial Loans Fund, which loans have been merged in the debt to India. Interest charged on Posts and Telegraphs capital is also deducted as it has been taken into account in working out the Posts and Telegraphs loss.

Ports.—Revenue and expenditure represent receipts from and the cost of work done in connection with merchant shipping.

Miscellaneous Departments.—Revenue and expenditure shown is in connection with immigration, explosives, broadcasting and joint stock companies.

Frontier Force.—The net additional cost of the Frontier Force has been arrived at by taking the average of three years' pre-separation expenditure on Military Police, less the receipts and the Government of India's subvention of 45·70, and deducting the figure so obtained from the 1937-38 figure of expenditure on Military Police and Frontier Force combined less receipts in both cases.

Extraordinary Items.—The revenue shown here represents the loans and advances received from Government servants and referred to under Interest.

General Administration.—The expenditure included here is that in connection with the Financial Adviser, the Secretary of State, the Commerce Department of the Secretariat and the Secretariat staff of the Defence Department, also the cost of the administration of the Chin Hills and part of the Myitkyina District which before separation was debited direct to the Government of India's budget under "Political" and "Frontier Watch and Ward", respectively.

Scientific Departments.—The cost of Survey of India parties which carry out topographical surveys in Burma and the cost of the Meteorological, Archæological, Geological and Mines Departments are shown under this head.

Civil Works.—This represents roughly the expenditure on buildings belonging to departments previously Central.

Pensions.—Here is included the liability to India for pensions fully earned at Separation, political pensions and the cost of commutation of pensions of Central officers taken over, less the Shan States Federation's share of the liability to India for pensions and the pensionary contribution paid by the Posts and Telegraphs Department in respect of its own staff which has already been taken into account in working out its loss.

44. In determining the expenditure that is due to the separation, account has not been taken of any additional expenditure due to the Reforms which would have been incurred by Burma had she remained a province of India. Thus no account is taken of the additional cost of the Legislature, the Ministers or the management of debt, since these liabilities have been imposed on Indian provinces also. Account however has been taken of the cost of certain officers who have no counterpart in the Indian provinces, such as the Hon'ble Counsellor and the Hon'ble Financial Adviser.

Nothing has been included for lighthouses and lightships since the receipts are exactly counterbalanced by the expenditure ; and no account has been taken of the discharge of the liability for provident fund and savings bank balances which were taken over by Burma on the separation. The assumption of these liabilities by Burma has relieved her of an equivalent amount of debt to the Government of India and has saved amortization charges on these sums and also interest charges to the extent of the difference between the rate of interest payable to the Government of India and the rate of interest payable to the Post Office depositors. As however the practice in the case of unfunded debt is to meet liabilities for repayments from new money coming in, it is not possible to assign a figure to the amount of liquidation of these liabilities in any one year.

TIN TÜT,

Secretary, Finance Department.

Rangoon, the 10th February 1939.

G.B.C.P.O.—No. 542, F.D., 7-2-39—360.

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Civil Works.—This represents roughly the expenditure on buildings belonging to departments previously Central.

Pensions.—Here is included the liability to India for pensions fully earned at separation, political pensions and the cost of commutation of pensions of [illegible] officers taken over [illegible] the [illegible] States Federation's share of the liability to India for pensions and the pensionary contribution paid by the Posts and Telegraphs Department in respect of its own staff which has already been taken into account in working out its loss.

14. In determining the expenditure that is due to the separation, account has not been taken of any additional expenditure which would have been incurred by [illegible] due to the Reforms which would have been incurred by Burma had she remained a province of India. Thus no account [illegible] of the additional cost of the Legislature, the Ministers [illegible] or the management of debt, since these liabilities have been imposed on Indian provinces also. Account however has been taken of the cost of certain officers who have no counterpart in the Indian provinces, such as the Hon'ble Counsellor and the Hon'ble Financial Adviser.

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TIN TUT,

Secretary, Finance Department.

[illegible]—345—[illegible]

APPENDIX

EXPLANATORY MEMORANDUM

BY THE

CONTROLLER OF FINANCE

ON THE

DEFENCE DEPARTMENT ESTIMATES 1939-40

As presented to the Burma Legislature.

STATEMENT BB.

Statement showing the Expenditure debitable to Revenue for which provision has been made in the Defence Department Estimates for 1939-40.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40.		
			Carry on.	New.	Total.
		His Excellency, Defence Department and Defence Bureau.			
8,95,626	10,92,890	20.—GENERAL ADMINISTRATION ...	10,63,130	10,000	10,73,130
		Administration of the areas specified in Part I of the Second Schedule to the Government of Burma Act; (and External Affairs and Pensions).			
12,900	25,000	5.—LAND REVENUE	23,470	...	23,470
2,738	19,000	6.—EXCISE	17,450	...	17,450
...	50	7.—STAMPS	70	...	70
40,940	38,000	8.—FOREST	39,790	...	39,790
1,606	4,000	8A.—FOREST CAPITAL OUTLAY ...	...	3,380	3,380
4,59,395	6,40,110	20.—GENERAL ADMINISTRATION ...	7,28,160	...	7,28,160
4,842	5,000	22.—ADMINISTRATION OF JUSTICE ...	7,680	...	7,680
2,554	4,000	23.—JAILS AND CONVICT SETTLEMENTS	4,000	...	4,000
1,66,984	1,73,000	24.—POLICE	1,77,670	1,600	1,79,270
1,50,538	67,000	28.—EXTERNAL AFFAIRS	42,000	8,000	50,000
3,157	...	29.—SCIENTIFIC DEPARTMENTS ...	...	...	...
1,76,716	1,83,000	30.—EDUCATION	1,82,780	4,500	1,87,280
1,20,050	1,12,000	31.—MEDICAL	1,11,570	1,200	1,12,770
17,620	19,000	32.—PUBLIC HEALTH	17,770	5,300	23,070
3,492	4,000	34.—VETERINARY	5,630	440	6,070
...	...	36.—INDUSTRIES	1,200	1,400	2,600
9,15,375	9,50,000	41.—CIVIL WORKS	8,03,564	1.85,146	9,88,710
105	51,000	43.—SUPERANNUATION ALLOWANCES AND PENSIONS.	59,940	...	59,940
...	1,25,000	43A.—COMMUTATION OF PENSIONS ...	29,000	...	29,000
...	98,000	44.—STATIONERY AND PRINTING ...	51,000	...	51,000
35,471	18,000	45.—MISCELLANEOUS	24,150	...	24,150
21,14,483	25,35,160	Total ...	23,26,894	2,10,966	25,37,860

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New	Total.
		Defence Services (including Ecclesiastical).			
1,87,007	2,13,000	27.—ECCLESIASTICAL	1,76,000	...	1,76,000
		46.—DEFENCE SERVICE—EFFECTIVE—			
48,91,987	55,99,730	A. FIGHTING SERVICES ...	57,01,050	...	57,01,050
19,09,947	21,01,620	B. ADMINISTRATIVE SERVICES ...	20,18,305	2,000	20,20,305
4,59,174	4,25,400	C. MANUFACTURING ESTABLISHMENTS (INCLUDING STORES).	4,94,275	...	4,94,275
4,66,786	21,07,200	D. HEADQUARTERS' STAFFS ...	4,86,850	23,00,000	27,86,850
27,25,348	19,75,080	E. PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS AND M.E.S.)	16,76,050	...	16,76,050
...	...	F. SPECIAL SERVICES ...	...	...	...
6,83,406	6,03,130	G. TRANSPORTATION ...	5,23,360	...	5,23,360
1,27,439	1,07,400	H. MISCELLANEOUS ...	1,61,200	...	1,61,200
12,90,906	8,58,140	I. MILITARY ENGINEER SERVICE (INCLUDING STORES).	10,81,747	1,40,100	12,21,847
4,97,181	5,84,800	J. AUXILIARY AND TERRITORIAL FORCES.	5,43,490	...	5,43,490
73,992	36,500	K. ROYAL AIR FORCE ...	64,000	...	64,000
...	...	L. ROYAL NAVY ...	...	...	...
−5,898	...	M. LOSS OR GAIN BY EXCHANGE	...	...	...
...	...	For Rounding ...	−427	...	−427
3,67,184	4,61,000	47.—DEFENCE SERVICES—NON-EFFECTIVE.	4,29,000	...	4,29,000
1,36,74,459	1,50,73,000	Total ...	1,33,54,900	24,42,100	1,57,97,000
		Frontier Force.			
59,24,972	60,76,000	48.—FRONTIER FORCE	58,35,740	1,86,260	60,22,000
		Currency.			
...	...	39.—CURRENCY	19,87,000	...	19,87,000
		Miscellaneous Adjustments.			
45,08,000	57,32,000	49.—MISCELLANEOUS ADJUSTMEMTS BETWEEN BURMA AND THE FEDERATED SHAN STATES.	50,24,000	...	50,24,000
2,71,17,540	3,05,09,050	Grand Total ...	2,95,91,664	28,49,326	3,24,40,990

1. The whole of the expenditure in the Defence Department Estimates for 1939-40 has been included in the statement of Voted and Charged expenditure debitable to revenue (Statement B at pages 6 and 7 of Book 1). It is necessary, for the purposes of discussion of the Defence Department Estimates, to have a statement showing only the expediture debitable to revenue for which provision has been made in the Defence Department Estimates. This statement has been placed at the beginning of this Memorandum as Statement BB. In order to make the statement more informative, details of the expenditure under "46. Defence Services-Effective" have been shown by Minor Heads.

2. The name "Defence Department" is misleading in that the Defence Department deals with several important subjects other than Defence, and the name "Defence Department Estimates" is likewise misleading in that the estimates include large expenditure on several objects other than Defence. In order to avoid the misapprehension that the whole total of the Defence Department Estimates represents expenditure on Defence, the Major and Minor Heads in Statement BB have been grouped under the following main heads :—

His Excellency, Defence Department and Defence Bureau.

Administration of the areas specified in Part I of the Second Schedule to the Government of Burma Act (and External Affairs and Pensions).

Defence Services (including Ecclesiastical).

Frontier Force.

Currency.

Miscellaneous adjustments between Burma and the Federated Shan States.

It will be seen that although the whole total of the Defence Department Estimates is Rs. 3,24,40,990 or 21·04 per cent of the total expenditure of the Government of Burma debitable to revenue, the total of defence expenditure proper, *i.e.* expenditure on the Defence Services (including Ecclesiastical), is Rs. 1,57,97,000 or 10·24 per cent of the total expenditure of the Government debitable to revenue.

HIS EXCELLENCY, DEFENCE DEPARTMENT AND DEFENCE BUREAU.

20. General Administration.

3. The allotment for 1938-39 included provision for new expenditure of Rs. 72,500 for the construction of an office

building at Government House, Rangoon. Leaving this item out of consideration, however, there has been a progressive increase in expenditure. The large increase in the allotment for 1938-39 over the accounts figure for 1937-38 was due partly to the fact that in 1937-38 expenditure on the Defence Department Secretariat, the Hon'ble Counsellor, the Governor's Secretary and the Defence Bureau was incurred for 11 months only, and partly to the expansion of the Defence Department Secretariat. The increase in the provision for 1939-40 over the allotment for 1938-39 is due mainly to the expansion of the Defence Department Secretariat. The volume of work which would fall to the Defence Department Secretariat was not realized before separation and in fact has only recently become apparent as the Department has settled down and the various branches of its work have defined themselves.

ADMINISTRATION OF THE AREAS SPECIFIED IN PART I OF THE SECOND SCHEDULE TO THE GOVERNMENT OF BURMA ACT (AND EXTERNAL AFFAIRS AND PENSIONS).

20. General Administration.

4. The increase in the allotment for 1938-39 over the accounts figure for 1937-38 was due mainly to adjustments between the Defence Department Estimates and the Ministerial Estimates which had been decided upon by the Finance Department and the Finance Department (Defence) in agreement. As a result of these adjustments the Defence Department Estimates took over on balance a considerable portion of expenditure which was debited in 1937-38 to the Ministerial Estimates. The largest of the adjustments (some Rs. 1,58,000) concerned the Myitkyina District in respect of which it was decided that the Defence Department Estimates should take over the cost of certain officers and offices (including the Deputy Commissioner and his office), because although they administer areas other than those specified in Part I of the Second Schedule to the Act as well as areas so specified, the population in the last mentioned areas predominates.

The increase in the provision for 1939-40 over the allotment for 1938-39 is due mainly to the inclusion of provision for leave salary which was in some cases not necessary for 1938-39 and in other cases was inadvertently omitted from the estimates for 1938-39.

28. External Affairs.

5. The high accounts figure for 1937-38 was due to the expenditure on the Burma Boundary Commission.

36. INDUSTRIES.

6. With effect from 1938-39 the Defence Department Estimates are assuming responsibility for the Government contributions to the Jinghpaw Baptist School, Myitkyina Town, which have hitherto been borne by the Ministerial Estimates, because investigation has shown that the benefits derived from the School accrue solely to the inhabitants of the Kachin Hill Tracts.

41. CIVIL WORKS.

7. Taking into consideration the provision for new expenditure in 1939-40, there has been a gradual expansion of expenditure due partly to improvements to communications in the areas specified in Part I of the Second Schedule to the Act, and partly to the increased share of the cost of the whole of the Public Works Department establishment, which is borne by the Defence Department Estimates. Apart from the cost of the Public Works Department establishment actually stationed in the areas specified in Part I of the Second Schedule to the Act, the Defence Department Estimates bear a share of the cost of the whole of the Public Works Department establishment in Burma calculated according to the proportion which the works outlay for the Defence Department bears to the whole works outlay of the Public Works Department in Burma.

43. SUPERANNUATION ALLOWANCES AND PENSIONS.

43A. COMMUTATION OF PENSIONS.

8. The low accounts figures for 1937-38 under "43. Superannuation Allowances and Pensions" and the absence of accounts figure for 1937-38 under "43A. Commutation of Pensions" are due to the fact that it was only with effect from 1938-39 that the Defence Department Estimates began to bear an appropriate share of the whole expenditure under these heads.

The allotment under "43A.—Commutation of Pensions" is almost entirely on account of the personnel of the Burma Frontier Service and the Ecclesiastical Service who under the rules have the right to commute. The allotment for 1938-39 was, inevitably, in the absence of data, largely guess-work; and it has proved to be excessive.

44. STATIONERY AND PRINTING.

9. The absence of accounts figure for 1937-38 is due to the fact that it was only with effect from 1938-39 that the Defence Department Estimates began to bear an appropriate share of the whole expenditure under this head. The reduction in the provision for 1939-40 as compared with the allotment for 1938-39 is due to the fact that for 1939-40 the provision for Stationery and Printing for the Defence Services has been made under "46. Defence Services—Effective."

DEFENCE SERVICES (INCLUDING ECCLESIASTICAL).

10. The total provision for 1939-40 under this Major head is Rs. 7·24 lakhs in excess of the allotment for 1938-39 and the allotment for 1938-39 was Rs. 13·99 lakhs in excess of the accounts figure for 1937-38. These excesses, which are net excesses, may in a general way be said to be due to the lump sum provision for new equipment which was included for the first time in 1938-39 and was Rs. 16 lakhs in 1938-39 and has risen by Rs. 7 lakhs to Rs. 23 lakhs in 1939-40. (Compare paragraph 15 below.)

27. ECCLESIASTICAL.

11. The high allotment for 1938-39 was due to the provision of Rs. 35,000 as a Government contribution towards the construction of a Roman Catholic church at Mingaladon.

46. DEFENCE SERVICES—EFFECTIVE.

12. *A. Fighting Services.*—The increase in the allotment for 1938-39 over the accounts figure for 1937-38 was due partly to the increase in the strength of the Burma Company Sappers and Miners ; partly to the raising of a Burman Company of the Burma Rifles ; but mainly to the grant of Burma Special Pay and Language Allowance for British Officers seconded to the Burma Army, of Burma Special Pay for British and Indian Officers and other ranks of the Indian Army who are lent to Burma, and of messing allowance to British troops at an increased rate. The increase in the provision for 1939-40 over the allotment for 1938-39 is due to the improvements in the conditions of service which have been sanctioned for British troops.

13. *B. Administrative Services.*—The increase in the allotment for 1938-39 over the accounts figure for 1937-38 was due partly to the grant of Burma Special Pay and Language Allowance for British Officers seconded to the Burma Army, of Burma Special Pay to British and Indian Officers and other ranks of the Indian Army who are lent to Burma, and of messing allowance to British troops at an increased rate ; and partly to the necessary expansion of the administrative services consequent on the separation of Burma. The net decrease in the provision for 1939-40 as compared with the allotment for 1938-39 is due partly to economies which have been found possible under the sub-heads " Military Accounts Service " and " Cantonments."

14. *C. Manufacturing Establishments (including Stores).*—The increase in the provision for 1939-40 over the accounts figure for 1937-38 is due to increased indents on the Medical

Store Depôt, Rangoon, by Government civil hospitals and non-Government hospitals etc. The allotment for 1938-39 has proved to be inadequate.

15. *D. Headquarters Staffs.*—The allotment for 1938-39 included a lump sum provision of Rs. 16 lakhs for equipment required in connection with new schemes of defence which were still under consideration and the nature of which it might be inadvisable, in the public interest, to disclose in detail. The expenditure in 1938-39 against the provision of Rs. 16 lakhs will amount only to Rs. 9 lakhs approximately and it is considered necessary to provide for 1939-40 not only a second instalment of Rs. 16 lakhs but also the sum of Rs. 7 lakhs to make good the short expenditure in 1938-39.

16. *E. Purchase and Sale of Stores, Equipment and Animals (other than those purchased direct by Manufacturing Establishments and the M.E.S.).*—The large accounts figure for 1937-38 was due to the putting in place of a reserve of Ordnance Stores and the purchase of equipment for the increased establishment of the Burma Rifles and the 1st Field Company, Burma Sappers and Miners. The decrease in the provision for 1939-40 as compared with the allotment for 1938-39 is due partly to the fact that the cost of recouping the wastage caused by the operations in connection with the Burma Boundary Commission fell to be met in 1938-39, and partly to the fact that the allotment for 1938-39 included an excessive provision on account of packing and freight charges on stores. In the absence of data, the provision made was largely guess-work.

17. *G. Transportation.*—The high accounts figure for 1937-38 was due to expenditure incurred in connection with the Burma Boundary Commission. The decrease in the provision for 1939-40 as compared with the allotment for 1938-39 is due partly to the fact that it is unnecessary to provide for any relief movements by sea in 1939-40.

18. *H. Miscellaneous.*—The low accounts figure for 1937-38 as compared with the provision for 1939-40 was due to the fact that the Government of India did not raise in 1937-38 the debit for the cost of forms supplied by them during that year.

The low allotment for 1938-39 as compared with the provision for 1939-40 was due to the fact that the provision for the cost of printing work and the supply of stationery and forms from the Superintendent, Government Printing and Stationery, Burma, was made under the head "44. Stationery and Printing" for 1938-39 (compare paragraph 9 above) whereas it has been made under this head for 1939-40.

19. *I. M.E.S. (including Stores).*—The low allotment for 1938-39 was due to the fact that it included no provision for new

expenditure on major works connected with the normal administration of the Army. An intimation was given in the Explanatory Memorandum by the Controller of Finance on the Defence Department Estimates for 1938-39, as presented to the Burma Legislature, that it would be necessary to provide, by supplementary authorization during 1938-39, additional funds for this expenditure. Additional funds to the extent of Rs. 3,70,000 are required in 1938-39 but it has proved possible to provide them from savings elsewhere under the head "46. Defence Services—Effective."

20. *J. Auxiliary and Territorial Forces.*—The high allotment for 1938-39 was due to the fact that it included provision for Burma Special Pay for British Officers and Non-Commissioned Officers attached to the Auxiliary and Territorial Forces, because it was anticipated that Burma Special Pay would be sanctioned for this personnel. The Burma Special Pay has not in fact been sanctioned.

21. *K. Royal Air Force.*—The high accounts figure for 1937-38 was due to the fact that it included refunds in respect of aviation spirit purchased or uplifted by the Royal Air Force prior to separation, the claims for which had for various reasons been delayed in settlement. The allotment for 1938-39 has proved to be inadequate.

47. Defence Services—Non-Effective.

22. The low accounts figure for 1937-38 was due to the fact that pension contribution was payable to the Government of India for personnel of the Indian establishment serving in Burma, for 11 months only in 1937-38. The decrease in the provision for 1939-40 as compared with the allotment for 1938-39 is due to the fact that there are now more British Service Officers in the Burma Rifles, in respect of whom pension contribution is not payable.

48. Frontier Force.

23. Of the allotment of Rs. 1,86,260 for New expenditure, Rs. 1,50,000 is for the third instalment of the programme, which is estimated to cost Rs. 8 lakhs approximately, to bring the buildings of the Burma Frontier Force up to a reasonably adequate standard. The balance of the allotment for New expenditure is for Minor Works.

39. Currency.

24. Burma continues to be within the Indian currency system and under the India and Burma (Burma Monetary Arrangements) Order, 1937, shares the profit derived, and the loss incurred, by the Government of India in connection with the currency system. The provision under this head is for Burma's

share of the loss incurred by the Government of India in respect of 1938-39 in connection with the Silver Coinage.

Owing to the method of calculating Burma's share of the loss in connection with the Silver Coinage, which has been prescribed in the Burma Monetary Arrangements Order, the share is not payable until after the close of the financial year in respect of which the loss accrued. Although a loss was incurred by the Government of India in 1937-38, the payment of Burma's share of this loss fell due only in 1938-39. No information regarding the share was available at the time when the estimates for 1938-39 were being framed and no allotment could, therefore, be included in the estimates. Intimation has since been received that the share is Rs. 20,90,140 and provision to meet this share has been made in the Supplementary Statement of Defence Department Expenditure presented to the Legislature at the present Session.

Regarding Burma's share of the profit derived by the Government of India in connection with the currency system, reference may be made to paragraphs 27 and 28 below.

49. MISCELLANEOUS ADJUSTMENTS BETWEEN BURMA AND THE FEDERATED SHAN STATES.

25. Pending the making of the Order in Council under sub-section (2) of section 68 of the Government of Burma Act, provision for the contributions and payments to be made out of the revenues of Burma to the Federal Fund has been made provisionally on the basis of the arrangements approved by the Governor for calculating the contributions and payments which, under sub-paragraph (2) of paragraph 4 of the Government of Burma (*Miscellaneous Financial Provisions*) Order, 1937, he directed to be made out of the revenues of Burma to the Federal Fund in 1937-38 and 1938-39.

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26. Although the Defence Department Estimates are estimates of expenditure only, the Defence Department is responsible for the preparation of the following estimates of revenue receipts :—

Actuals 1937-38.	Estimates 1938-39.	Heads of Account.	Estimates 1939-40.
...	40,000	XXXI.—Currency	89,000
...	...	XXXII.—Mint	2,04,000
12,35,853	6,66,000	XXXVII.—Defence Services—Effective ...	7,48,000
1,237	2,000	XXXVIII.—Defence Services-Non-Effective ...	2,000
4,43,088	3,95,000	XXXIX.—Frontier Force	4,00,000
20,02,000	23,05,000	XL.—Miscellaneous adjustments between Burma and the Federated Shan States.	26,10,000
36,82,178	34,08,000	Total ...	40,53,000

The Finance Secretary has not dealt with these estimates in his Explanatory Memorandum and such explanation of them as is necessary falls to be made in the Explanatory Memorandum of the Controller of Finance.

XXXI.—CURRENCY.

27. The provision of Rs. 89,000 represents Burma's share of the profits of the Reserve Bank of India payable to the Governor-General of India.

Owing to the method of calculating Burma's share which has been prescribed in the India and Burma (Burma Monetary Arrangements) Order, 1937, the share is not payable until after the close of the financial year in respect of which it is payable. No revenue, therefore, accrued to Burma under this head in 1937-38.

XXXII.—MINT.

28. The provision of Rs. 2,04,000 represents Burma's share of the profits, as calculated by the Auditor-General of India, on the net amount of the India nickel and bronze coins which are likely to be passed into circulation in Burma during 1938-39 *less* the loss, as calculated by the Auditor-General of India, on the destruction of India nickel and bronze coins likely to be returned from Burma to the Indian mints in 1938-39 and destroyed as not being fit for reissue.

Owing to the method of calculating the net profit payable to Burma, which has been prescribed in the India and Burma (Burma Monetary Arrangements) Order, 1937, the net profit is not payable until after the close of the financial year in respect of which it is payable. No revenue, therefore, accrued to Burma under this head in 1937-38.

No information regarding the net profit payable to Burma in 1938-39 was available at the time when the estimates for 1938-39 were being framed and no provision could, therefore, be included in the estimates. The amount which will be received in Burma in 1938-39 is, however, Rs. 5,18,838.

XL.—MISCELLANEOUS ADJUSTMENTS BETWEEN BURMA AND THE FEDERATED SHAN STATES.

29. Pending the making of the Order in Council under sub-section (2) of section 68 of the Government of Burma Act, provision for the contributions and payments to be made out of the Federal Fund to the revenues of Burma has been made

provisionally on the basis of the arrangements approved by the Governor for calculating the contributions and payments which, under sub-paragraph (2) of paragraph 4 of the Government of Burma (Miscellaneous Financial Provisions) Order, 1937, he directed to be made out of the Federal Fund to the revenues of Burma in 1937-38 and 1938-39.

A. K. POTTER,

Controller of Finance.

Rangoon, 10th February 1939.

provisionally on the basis of the arrangements approved by the Governor for calculating the contributions and payments which, under sub-paragraph (2) of paragraph 4 of the Government of Burma (Miscellaneous Financial Provisions) Order, 1937, are directed to be made out of the Federal Fund to the revenues of Burma in 1937-38 and 1938-39.

A. R. POTTER

Controller of Finance.

[illegible]

G.B.C.P.O.—No. 542, F.D. & 542, Def. Dept., 8-2-39—360—VII.

BOOK 2

DEMANDS FOR GRANTS

1939-40

SCHEDULE OF DEMANDS FOR

No. of Grant or Appropriation.	Services to which Demands or Appropriations relate.	Head of Account.
	A.—Expenditure debitable to Revenue.	
1	Customs and Excise Duties	1. Customs ... ... 2. Excise Duties ... ...
2	Taxes on Income	3. Taxes on Income ... ...
3	State Lottery	4. State Lottery ... ...
4	Land Revenue and Famine Relief ...	5. Land Revenue ... ... 42. Famine Relief ... ...
5	Excise	6. Excise ... ...
6	Stamps	7. Stamps ... ...
7	Forests	8. Forest ... ... 8(A). Forest capital outlay ...
8	Registration	9. Registration ... ...
9	Other taxes and duties	10. Other taxes and duties ...
10	Miscellaneous Railway Expenditure ...	11. Miscellaneous Railway Expenditure.
11	Irrigation, Navigation, Embankment and Drainage Works.	12. Revenue expenditure on works for which Capital Accounts are kept. 13. Other revenue expenditure ... 14. Construction of Irrigation, etc., Works.
12	Posts and Telegraphs Department (including working expenses).	XV. Posts and Telegraphs—*Deduct* Working expenses. 16. Capital outlay ... ...
Appropriation A.	*Interest on debt and other obligations* ...	17. Interest on debt and other obligations.
Appropriation B.	*Reduction or avoidance of debt*	18. Appropriation for reduction or avoidance of debt.
13	General Administration (Premier) ...	20. General Administration ...
14	General Administration (Finance Department)	
15	Legislature and General Administration (Home and Judicial Departments).	19. Legislature ... ... 20. General Administration ...
16	General Administration (Agriculture and Forests Department).	20. General Administration ...
17	General Administration (Education Department).	
18	General Administration (Lands and Revenue Department).	
19	General Administration (Commerce and Industry Department).	

GRANTS FOR THE YEAR 1939-40.

Minister responsible.	Amount. Voted	Charged.	Total.	Reference to pages of the estimates.	Number of Grant or Appropriation.
	Rs.	Rs.	Rs.		
Lands and Revenue	10,84,430	*87,570*	11,72,000	6—9	1
Do.	2,49,000	...	2,49,000	10—13	
Do.	10,50,880	*37,120*	10,88,000	14—15	2
Finance ...	2,21,000	...	2,21,000	16—17	3
Lands and Revenue	50,83,780	*1,82,750*	52,66,530	18—26	4
Do.	20,000	...	20,000	27	
Do.	20,16,280	*34,270*	20,50,550	28—30	5
Do.	81,930	...	81,930	32—33	6
Agriculture and Forests	49,13,230	*11,80,980*	60,94,210	34—37 & 40	7
Do.	69,620	...	69,620	38—40	
Home ...	1,32,000	...	1,32,000	41	8
Do. ...	1,56,000	...	1,56,000	42—44	9
Commerce and Industry.	16,59,000	...	16,59,000	45—47	10
Lands and Revenue	24,20,800	*3,71,200*	27,92,000	57—59	11
	3,39,140	*46,860*	3,86,000	60—62	
	81,180	*9,820*	91,000	63—64	
Commerce and Industry.	79,41,000	*5,93,000*	85,34,000	65	12
	-1,33,000	...	*-1,33,000*	65	
Finance	...	*68,69,000*	68,69,000	66—69	Appropriation A.
	...	*87,72,000*	87,72,000	70	Appropriation B.
Premier ...	30,240	*82,280*	1,12,520	71—72	13
Finance ...	10,19,370	*1,97,030*	12,16,400	73—75	14
Home ...	7,54,000	...	7,54,000	76—78	15
Do. ...	53,12,580	*21,22,560*	74,35,140	79—85	
Agriculture and Forests	1,31,860	*90,970*	2,22,830	86—87	16
Education ...	1,49,760	*1,14,160*	2,63,920	88—89	17
Lands and Revenue ...	3,37,950	*2,36,600*	5,74,550	90—91	18
Commerce and Industry.	22,780	*1,00,570*	1,23,350	92—93	19

SCHEDULE OF DEMANDS FOR

No. of Grant or Appropriation.	Services to which Demands or Appropriations relate.	Head of Account.
	A.—**Expenditure debitable to Revenue.**	
20	Audit	21. Audit ... ...
21	Administration of Justice	22. Administration of Justice ...
22	Jails	23. Jails, etc. ... ...
23	Police	24. Police ... ...
24	Ports and Pilotage, Lighthouses and Lightships.	XXI—Lighthouses and Lightships, etc. *Deduct*.—Amount payable for agency charges. 25 Ports and Pilotage ... ...
25	Meteorology	29. Scientific Departments ...
26	Archaeology	Do. ...
27	Survey (including Hydro-Electric Survey) ...	Do. ...
28	Geological Survey and Mines	Do. ...
29	Education	30. Education ... ...
30	Medical	31. Medical ... ...
31	Public Health	32. Public Health ... ...
32	Agriculture and Veterinary ...	33. Agriculture ... ... 34. Veterinary ... ...
33	Co-operative Credit	35. Co-operative Credit ... ...
34	Industries	36. Industries ... ...
35	Aviation	37. Aviation ... ... 37 (A) Capital outlay, etc. ...
36	Miscellaneous Departments	38. Miscellaneous Departments ...
37	Civil Works (Grants-in-aid to local bodies) ...	41. Civil Works ... ...
38	Civil Works	Do. ... ...
39	Superannuation Allowances, Pensions and Commuted Value of Pensions.	43. Superannuation Allowances, etc. 43. (A) Commutation of Pensions ...
40	Stationery and Printing	44. Stationery and Printing ...
41	Miscellaneous	45. Miscellaneous ... ...
42	Extraordinary Charges	50. Extraordinary Charges ...
Appropriation C.	*Defence Department Estimates* ...	......
	B.—Disbursements of Loans and Advances.	
43	Loans and Advances bearing interest ...	Loans to Agriculturists Co-operative Societies, Municipalities, etc. Loans to Government Servants ...
44	Interest-free Advances	Advances Repayable ... ...
45	Loans to Railway Board	Loans to Railway Board ... ...

GRANTS FOR THE YEAR 1939-40.

Minister responsible.	Amount. Voted.	Amount. *Charged.*	Amount. Total.	Reference to pages of the estimates.	No. of Grant or Appropriation.
	Rs.	Rs.	Rs.		
Finance	12,19,160	*1,47,840*	13,67,000	94—97	20
Home	36,63,320	*18,12,000*	54,75,320	98—103	21
Do	32,63,680	*1,47,320*	34,11,000	104—115	22
Do.	1,37,31,280	*16,09,450*	1,53,40,730	116—124	23
Commerce and Industry	1,51,400	...	1,51,400	125	24
Do.	3,50,000	...	3,50,000	125—132	
Agriculture and Forests ...	2,94,580	...	2,94,580	133—134	25
Education	67,120	...	67,120	135	26
Lands and Revenue ...	3,61,530	...	3,61,530	136—137	27
Commerce and Industry	59,670	*68,100*	1,27,770	138—139	28
Education	92,98,600	*2,87,120*	95,85,720	140—153	29
Do.	36,63,920	*7,20,310*	43,84,230	154—167	30
Do.	11,84,430	*92,500*	12,76,930	168—182	31
Agriculture and Forests	9,64,290	*2,11,710*	11,76,000	183—190	32
Do.	5,51,770	*37,160*	5,88,930	191—197	
Do.	4,95,930	*47,070*	5,43,000	198—200	33
Commerce and Industry	2,76,290	*110*	2,76,400	201—206	34
Agriculture and Forests	4,41,000	...	4,41,000	207—208	35
	...	...	...	209	
Commerce and Industry	5,34,300	*26,700*	5,61,000	210—214	36
Education	16,03,250	...	16,03,250	215—216	37
Agriculture and Forests ...	89,61,310	*6,05,730*	95,67,040	217—227	38
Finance ...	53,26,010	*93,22,050*	1,46,48,060	228—230	39
	6,07,000	*1,20,000*	7,27,000	230	
Commerce and Industry	11,73,000	...	11,73,000	231—233	40
Finance	6,70,850	*10,000*	6,80,850	234—239	41
Lands and Revenue ...	...	...	...	...	42
......	...	*3,24,40,990*	3,24,40,990	240	Appropriation C.
Total, Revenue Expenditure	9,40,58,500	*6,88,34,900*	16,28,93,400		
Finance ...	11,14,000	...	11,14,000	241	43
	4,49,000	...	4,49,000	242.	
Finance	17,19,000	...	17,19,000	243	44
Commerce and Industry	3,07,000	...	3,07,000	244	45
Total Loans and Advances	35,89,000	...	35,89,000		
GRAND TOTAL ...	9,76,47,500	*6,88,34,900*	16,64,82,400		

DEMAND No. 1.

CUSTOMS AND EXCISE DUTIES.

		Voted.	Charged.
		Rs.	Rs.
1 Customs	...	10,84,430	*87,570*
2 Excise duties	...	2,49,000	...
Total	...	13,33,430	*87,570*

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts. 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				1.—CUSTOMS. *Controlling Officers—Collector of Customs and* for Sub-head 1Ac. *Financial Commissioner.*								
10,05,546	10,41,470	10,74,640	...	A. Sea Customs—Charges at the Ports	1A	66,867	91,900	80,610	...	10,72,413	11,33,370	11,55,250
3,225	9,550	7,590	...	B. Land Customs—Charges ...	1B	...	...	...	...	3,225	9,550	7,590
6,259	2,520	2,200	...	E. Charges in England	1E	7,852	9,160	6,960	...	14,111	11,680	9,160
-33	...	...	...	F. Loss or Gain by Exchange ...	...	-40		...	...	-73	...	...
...	+400	...	...	For rounding		...	...	...	...	...	+400	...
10,14,997	10,534,90	10,84,430	...	Total ...	...	74,679	1,01,060	87.570	..	10,89,676	11,55,000	11.72,000

* No. of Detailed Account, if any.

Detailed Account 1A.—SEA CUSTOMS—CHARGES AT THE PORTS.

				a. Rangoon.							
43,030	30,000	42,700	...	(1*a*) Pay of Officers—Permanent	49,470	60,760	56,370	...	92,500	90,760	99,070
...	...	4,920	...	(1*b*) Pay of Officers—Temporary—(Non-Contract)	4,952	...	3,000	...	4,952	...	7,920
5,43,497	5,57,000	5,52,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	5,43,497	5,57,000	5,52,000
31,093	39,600	48,300	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	31,093	39,600	48,300
...	...	1,600	...	(2*c*) Pay of Establishment—Temporary (Contract)	...	...	...	...	...	...	1,600
10,784	8,380	13,340	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	9,350	11,910	9,370	...	20,134	20,290	22,710
1,24,490	1,35,000	1,25,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating...	3,095	2,300	2,300	...	1,27,585	1,37,300	1,27,300
56,079	47,800	52,100	...	(4) Contingencies	...	...	...	...	56,079	47,800	52,100
520	...	...	...	(6) Charge for Launches	...		...	..	520	...	...
21,336	18,310	18,000	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	16,930	9,570	...	21,336	35,240	27,570
35,000	...	...	...	(8) *Deduct*—establishment charges recoverable from other Governments, Departments, etc.	...	...	...	...	*35,000*	...	...
8,779	13,000	14,500	...	(9) Purchase and repair of boats	...	...	...	...	8,779	13,000	14,500
25,724	26,500	26,500	...	(10) Stores and equipment of boats	...	...	...	...	25,724	26,500	26,500
8,30,332	8,75,590	8,98,960	...	**Total** ...	66,867	91,900	80,610	...	8,97,199	9,67,490	9,79,570

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				Total (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				Detailed Account—1A.—SEA CUSTOMS—CHARGES AT THE PORTS—*concld.*							
				b. **Outports.**							
83,808	83,000	85,130	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	83,808	83,000	85,130
1,310	2,050	1,480	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	1,310	2,050	1,480
...	...	400	...	(2*c*) Pay of Establishment—Temporary (Contract).	...	...	...	...	...	...	400
2,333	2,170	2,690	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	2,333	2,170	2,690
18,092	20,000	21,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	18,092	20,000	21,000
10,427	11,940	11,180	...	(4) Contingencies	...	...	...	...	10,427	11,940	11,180
100	...	1,000	...	(6) Charge for Launches	...	...	...	...	100	...	1,000
4,161	4,000	1,500	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	...	...	...	4,161	4,000	1,500
403	800	1,200	...	(9) Purchase and repair of boats	...	...	...	...	403	800	1,200
1,640	1,600	1,700	...	(10) Stores and equipment of boats ...	...	...	...	...	1,640	1,600	1,700
1,22,274	1,25,560	1,27,280	...	Total ...	...	...	...	...	1,22,274	1,25,560	1,27,280
52,940	40,320	48,400	...	*c.* **Grants-in-aid to Seamen and Customs welfare Institutions.**	...	...	...	...	52,940	40,320	48,400
10,05,546	10,41,470	10,74,640	...	**Total 1A** ...	66,867	91,900	80,610	...	10,72,413	11,33,370	11,55,250

Detailed Account—1B.—LAND CUSTOMS—CHARGES.

218	180	180	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	218	180	180
2,306	5,850	4,300	...	(2b) Pay of Establishment—Temporary (Non-Contract). ...	...	...	...	...	2,306	5,850	4,300
43	420	360	...	(3a) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	43	420	360
361	500	450	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	361	500	450
297	2,600	2,300	...	(4) Contingencies	...	...	...	...	297	2,600	2,300
3,225	9,550	7,590		Total ...		...	...	...	3,225	9,550	7,590

Detailed Account—1E.—CHARGES IN ENGLAND.

				b. **High Commissioner.**							
6,259	2,360	2,040	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.*	7,852	9,160	6,960	...	14,111	11,520	9,000
...	160	160	...	(3) Unclassified	...	...	...	...	...	160	160
6,259	2,520	2,200	...		7,852	9,160	6,960	...	14,111	11,680	9,160

* Details of Sterling Overseas Pay—Voted-Accounts, £300—Allotment, £25, Estimate, Nil.
Charged-Accounts, £589—Allotment, £687, Estimate, £522.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				Total (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				Detailed Account—1A.—SEA CUSTOMS—CHARGES AT THE PORTS—*concld*.							
				b. Outports.							
83,808	83,000	85,130	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	83,808	83,000	85,130
1,310	2,050	1,480	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	1,310	2,050	1,480
...	...	400	...	(2*c*) Pay of Establishment—Temporary (Contract).	...	...	...	...	...	...	400
2,333	2,170	2,690	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	2,333	2,170	2,690
18,092	20,000	21,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	18,092	20,000	21,000
10,427	11,940	11,180	...	(4) Contingencies	...	...	...	...	10,427	11,940	11,180
100	...	1,000	...	(6) Charge for Launches	...	...	...	...	100	...	1,000
4,161	4,000	1,500	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	...	...	...	4,161	4,000	1,500
403	800	1,200	...	(9) Purchase and repair of boats	...	...	...	...	403	800	1,200
1,640	1,600	1,700	...	(10) Stores and equipment of boats ...	...	...	...	...	1,640	1,600	1,700
1,22,274	1,25,560	1,27,280	...	Total ...	...	...	...	...	1,22,274	1,25,560	1,27,280
52,940	40,320	48,400	...	*c.* **Grants-in-aid to Seamen and Customs welfare Institutions.**	...	...	...	...	52,940	40,320	48,400
10,05,546	10,41,470	10,74,640	...	Total 1A ...	66,867	91,900	80,610	...	10,72,413	11,33,370	11,55,250

Detailed Account—1B.—LAND CUSTOMS—CHARGES.

218	180	180	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	218	180	180
2,306	5,850	4,300	...	(2*b*) Pay of Establishment—Temporary (Non-Contract). ...	...	...	...	...	2,306	5,850	4,300
43	420	360	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	43	420	360
361	500	450	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	361	500	450
297	2,600	2,300	...	(4) Contingencies	...	...	...	...	297	2,600	2,300
3,225	9,550	7,590		Total ...		...	...	...	3,225	9,550	7,590

Detailed Account—1E.—CHARGES IN ENGLAND.

				b. **High Commissioner.**							
6,259	2,360	2,040	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.*	7,852	9,160	6,960	...	14,111	11,520	9,000
...	160	160	...	(3) Unclassified	...	...	...	...	...	160	160
6,259	2,520	2,200	...		7,852	9,160	6,960	...	14,111	11,680	9,160

* Details of Sterling Overseas Pay—Voted-Accounts, £300—Allotment, £25, Estimate, Nil.
Charged-Accounts, £589—Allotment, £687, Estimate, £522.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. *(For details see Detailed Accounts.)*	*	B.—CHARGED.				Total (A + B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.

2. EXCISE DUTIES.

Controlling Officers—Financial Commissioner for heads A and B and Commissioner of Salt Revenue for head D.

Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Heads of Account.	*	Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
1,023	890	1,900	...	A. CHARGES ON COLLECTION OF EXCISE DUTY ON SUGAR.	2A	...	...	...	...	1,023	890	1,900
35,530	53,500	53,500	...	B. CHARGES ON COLLECTION OF EXCISE DUTY ON MATCHES.	2B	...	...	...	...	35,530	53,500	53,500
1,88,850	1,69,760	1,72,920	...	D. CHARGES RELATING TO THE SALT DEPARTMENT.	2D	...	...	...	...	1,88,850	1,69,760	1,72,920
...	...	14,000	14,000	E. CHARGES ON COLLECTION OF EXCISE DUTIES ON TABLE WATERS.	...	...	...	...	...	...	...	14,000
...	...	6,680	...	F. CHARGES IN ENGLAND—*b*. High Commissioner—(Leave and Deputation Salaries and Sterling Overseas Pay.†)	...	...	...	...	...	...	...	6,680
...	*-150*	...	...	For rounding	...	...	...	...	...	...	*-150*	...
2,25,403	2,24,000	2,49,000	14,000	Total ...	...	...	...	...	...	2,25,403	2,24,000	2,49,000

* No. of Detailed Account, if any.

† Sterling Overseas Pay—*Nil*.

1,023	860	1,900	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).		...	...	...	1,023	860	1,900
...	30	...	...	(4) Contingencies		...	...	...	...	30	...
1,023	890	1,900	...	Total ...		...	...	...	1,023	890	1,900

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.

Detailed Account 2B.—CHARGES ON COLLECTION OF EXCISE DUTY ON MATCHES. *Controlling Officer—Financial Commissioner.*

Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Heads of Account.	Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
32,667	50,000	49,000	...	(1) Printing charges of Banderols		...	...	...	32,667	50,000	49,000
2,863	3,500	4,500	...	(2) Other charges		...	...	...	2,863	3,500	4,500
35,530	53,500	53,500	...	Total ...		...	..	...	35,530	53,500	53,500

Detailed Account 2D.—CHARGES RELATING TO THE SALT DEPARTMENT. *Controlling Officer—Commissioner of Salt Revenue.*

Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Heads of Account.	Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
36,151	37,080	36,560	...	(1*a*) Pay of Officers—Permanent	...	...	...	...	36,151	37,080	36,560
84,334	87,500	89,700	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	84,334	87,500	89,700
4,993	12,510	14,460	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	4,993	12,510	14,460
3,868	4,270	4,100	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	3,868	4,270	4,100
16,398	18,000	18,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	16,398	18,000	18,000
7,576	9,400	9,100	...	(4) Contingencies	..	...	...	...	7,576	9,400	9,100
530	1,000	1,000	...	(6) Charge for Launches	...	...	...	...	530	1,000	1,000
35,000	...	...	...	(7) Establishment Charges payable to other Governments, Departments, etc.	...		...	...	35,000	...	...
1,88,850	1,69,760	1,72,920	...	Total ...		..		...	1,88,850	1,69,760	1,72,920

DEMAND No. 1.—CUSTOMS AND EXCISE DUTIES.

Details of new expenditure other than works.

Major Head, Minor Head, Sub-heads and Primary Unit.	Description of Expenditure.	Provision in Estimates. 1939-40.		Balance to be provided in future year. Mon-recurring Total.		Recurring average annual.		Remarks.
		Votable	Charged.	Votable.	Charged.	Votable.	Charged.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Rs	Rs.	Rs.	Rs.	Rs.	Rs.	
2E ...	Expenditure in connection with collection of excise duty on table waters.	14,000	...	...	...	14,000	...	
	Total 2, Excise Duties ...	14,000	...	...	...	14,000	...	

DEMAND No. 2.

TAXES ON INCOME.

Voted ... Rs. 10,50,880
Charged ... Rs. *37,120*

A.—VOTABLE DISBURSEMENTS.				Heads of Accounts. (*For details see Detailed Accounts.*)	*	B.—CHARGED.				TOTAL A+B.		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				3. TAXES ON INCOME. *Controlling Officer—Commissioner of Income-Tax.*								
9,94,176	10,19,410	10,38,720	...	A. COLLECTION OF INCOME-TAX ...	3A	58,525	41,550	34,960	...	10.52,701	10,60,960	10,73,680
...	...	12,160	...	C. CHARGES IN ENGLAND (*b.* High Commissioner—Leave and Deputation Salaries and Sterling Overseas Pay).†	...	4,036	2,400	2,160	...	4,036	2,400	14,320
...	+590	...	...	For rounding	...	−21	+50	...	...	−21	+640	...
				D. LOSS OR GAIN BY EXCHANGE ...	...	...	...	...	...	...	...	...
9,94,176	10,20,000	10,50,880	...	Total ...		62,540	44,000	37,120	...	10,56,716	10,64,000	10,88,000

Detailed Account—3A. COLLECTION OF INCOME-TAX.

3,72,137	3,83,000	3,93,310	...	(1*a*) Pay of Officers—Permanent	32,950	30,520	30,540	...	4,05,087	4,13,520	4,23,850
5,492	...	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract).	8,437	1,420	...	...	13,929	1,420	...
4,41,923	4,58,000	4,67,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	4,41,923	4,58,000	4,67,000
2,045	1,500	1,500	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	2,045	1,500	1,500

36,591	34,190	38,910	...	(*3a*) Allowances, Honoraria, etc.—Fixed ...	4,445	3,680	3,420	...	41,036	37,870	42,330
62,419	63,620	64,000	...	(*3b*) Allowances, Honoraria, etc.—Fluctuating...	2,329	1,000	1,000	...	64,748	64,620	65,000
66,154	69,100	66,000	...	(4) Contingencies	...	...	...	...	66,154	69,100	66,000
7,415	10,000	8,000	...	(6) Charge for Launches	...	...	...	...	7,415	10,000	8,000
...	...	...	...	(7) Establishment charges payable to other Governments, Departments, etc.	10.364	4,930	...	...	10,364	4,930	...
9,94,176	10,19,410	10,38,720	...	**Total** ...	58,525	41,550	34,960	...	10,52,701	10.60,960	10,73,680

* No. of Detailed Account, if any.

† Details of Sterling Overseas Pay :—Voted, *Nil*.

Charged-Accounts—£303. Allotment, £180, Estimate £162.

DEMAND No. 3.

STATE LOTTERY.

		Rs.
Voted	...	2,21,000
Charged	...	*Nil*

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A + B).		
Accounts. 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts. 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				4.—STATE LOTTERY. *Controlling Officer—Controller, Burma State Lottery.*								
...	2,00,000	1,54,500	...	A. Central Lottery Office	4A	...	...	...	...	...	2,00,000	1,54,500
		66,500	...	B. Other Charges	4B	...	...	...	...	...		66,500
...	2,00,000	2,21,000	...	**Total** ...	...	...	...	...	...	...	2,00,000	2,21,000

Detailed Account 4A.—CENTRAL LOTTERY OFFICE.

...	...	97,500	...	(2b) Pay of Establishment—Temporary—(Non-Contract).	...	...	...	...	..	...	...	97,500
...	...	57,000	...	(4) Contingencies	...	...	...	...	...	...	...	57,000
...	...	1,54,500	...	**Total A** ...	...	...	...	...	...	...	...	1,54,500

* No. of Detailed Account, if any.

2—B-2.

Detailed Account 4B.—OTHER CHARGES.

...	...	24,000	...	(1) Commission payable to Posts and Telgraphs Department.	...	...	...	...	...	...	...	24,000
...	...	40,000	...	(2) Cost of Printing lottery tickets supplied by Government Press.	...	...	...	...	...	...	...	40,000
...	..	2,500	...	(3) Other Miscellaneous charges ...	...	...	...	...	...	...	...	2,500
...	...	66,500	...	Total B ...	...	...	...	...	...	...	...	66,500

DEMAND No. 4.

LAND REVENUE AND FAMINE RELIEF.

		Voted. Rs.	*Charged.* Rs.
5. Land Revenue	...	50,83,780	*1,82,750*
42. Famine Relief	...	20,000	...
Total	...	51,03,780	*1,82,750*

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	*	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	(*For details see Detailed Accounts.*)		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				5.—LAND REVENUE. *Controlling Officers—Various.*								
44,736	37,580	35,210	...	A.—Charges of Administration ...	5A	30,174	36,500	37,420	...	74,910	74,080	72,630
98,425	1,32,140	1,37,600	...	B.—Management of Government Estates	5B	4,290	...	...	...	1,02,715	1,32,140	1,37,600
19,14,859	25,12,300	21,79,330	...	C.—Charges on Account of Land Revenue Collections.	5C		...	...	...	19,14,859	25,12,300	21,79,330
70,451	72,240	71,340	...	D.—Charges on Account of Fishery Collections.	5D	...	...	...	...	70,451	72,240	71,340
3,46,607	3,49,250	3,34,080	...	E.—Survey and Settlement ..	5E	53,489	43,180	90,680	...	4,00,096	3,92,430	4,24,760
23,12,770	22,79,750	23,05,580	...	F.—Land Records	5F	28,510	29,770	31,170	...	23,41,280	23,09,520	23,36,750
200	200	200	...	G.—Assignments and Compensations ...	...	...	...	...	...	200	200	200
...	1,000	20,000	...	H.—Miscellaneous	...	...	...	...	...	...	1,000	20,000
5,447	8,240	440	...	I.—Charges in England	5I	19,347	17,600	23,480	...	24,794	25,840	23,920
−28	...	...	...	J.—Loss or Gain by Exchange ...	...	−100	..	...	...	−128	...	...
...	+200	...	...	For rounding	...	...	+50	...	...	...	+250	...
7,93,467	53,92,900	50,83,780	...	Total ...	...	1,35,710	1,27,100	1,82,750	...	49,29,177	55,20,000	52,66,530

* No. of Detailed Account, if any.

				***a.* Oil-well Establishment.**							
...	...	...	...	(1*a*) Pay of Officers—Permanent ...	25,218	27,800	29,300	...	25,218	27,800	29,300
17,102	17,200	17,580	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	17,102	17,200	17,580
3,309	3,260	3,280	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	4,008	5,700	5,820	...	7,317	8,960	9,100
218	300	250	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	948	3,000	2,300	...	1,166	3,300	2,550
1,837	2,000	2,000	...	(4) Contingencies	...	...	...	...	1,837	2,000	2,000
22,466	22,760	23,110	...	**Total** ...	30,174	36,500	37,420	...	52,640	59,260	60,530
				***b.* Mogok Stone Tract Establishment.**							
5,014	5,320	3,000	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...	5,014	5,320	3,000
3,699	4,270	4,300	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	3,699	4,270	4,300
3,013	3,060	2,700	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	3,013	3,060	2,700
427	330	600	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	427	330	600
10,117	1,840	1,500	...	(4) Contingencies	...	...	...	...	10,117	1,840	1,500
22,270	14,820	12,100	...	**Total** ...	...	...	...	...	22,270	14,820	12,100
44,736	37,580	53,210	...	**Total 5A** ...	30,174	36,500	37,420	...	74,910	74,080	72,630

Detailed Account 5B.—MANAGEMENT OF GOVERNMENT ESTATES.

Controlling Officers—Sub-head a. Administrator of Government Estates ; Sub-heads b. and d. Financial Commissioner and sub-head c. Commissioner, Pegu Division.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				a. **Government Estate Department (Rural).**							
9,400	9,700	14,400	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...	9,400	9,700	14,400
...	12,900	12,900	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	3,485	...	...	...	3,485	12,900	12,900
18,437	19,330	21,150	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	18,437	19,330	21,150
2,805	8,910	8,950	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	2,805	8,910	8,950
1,769	1,900	4,320	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	2,254	1,900	4,320
4,810	5,850	7,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	485	...	...	...	5,130	5,850	7,000
500	1,000	1,000	...	(4) Contingencies	320	...	...	...	500	1,000	1,000
...	...	4,000	...	(6) Charge for launches	...	...	...	...	...	...	4,000
15,706	18,000	15,750	...	(9) Collection of Rents	...	...	...	...	15,706	18,000	15,750
53,427	77,590	89,470	...	**Total** ...	4,290	...	...	...	57,717	77,590	89,470

				b. Government Estate Department (Urban).						
6,926	8,350	7,500	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	6,926	8,350	7,500
600	600	600	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	600	600	600
8	...	...	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating...	...	...	...	...	8	...	...
52	60	60	...	(4) Contingencies	...	...	...	...	52	60	60
15,401	15,000	15,000	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	...	...	...	15,401	15,000	15,000
22,987	24,010	23,160	...	**Total** ...	...	...	...	...	22,987	24,010	23,160
				c. Government Estate Department (Rangoon Suburban Development).						
9,143	8,880	9,180	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	...	...	...	...	9,143	8,880	9,180
4,019	4,110	3,170	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	4,019	4,110	3,170
2,913	3,000	2,980	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	2,913	3,000	2,980
831	650	750	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	831	650	750
1,077	1,200	1,020	...	(4) Contingencies	...	...	...	...	1,077	1,200	1,020
787	450	600	...	(9) Collection of Rents	...	...	...	...	787	450	600
18,770	18,290	17,700	...	**Total** ...	...	...	...	...	18,770	18,290	17,700
3,241	12,250	7,270	...	*d.* **Cost of Acquisition of Land** ...	...	...	...	...	3,241	12,250	7,270
98,425	1,32,140	1,37,600	...	**Total 5B** ...	4,290	...	...	...	1,02,715	1,32,140	1,37,600

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.

Detailed Account 5C.—CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS. *Controlling Officer—Financial Commissioner.*

13,69,112	19,60,000	18,15,180	...	*a.* Commission on Land Rev. Collections	...	...	...	...	13,69,112	19,60,000	18,15,180
2,75,211	2,80,000	1,92,400	...	*b.* Commission on Capitation-tax Collections.	...	...	...	...	2,75,211	2,80,000	1,92,400
2,55,423	2,55,000	1,56,400	...	*c.* Commission on *Thathameda*-tax Collections.	...	...	...	...	2,55,423	2,55,000	1,56,400
4,461	6,000	4,000	...	*d.* Commission on other Collections ...	...	...	...	...	4,461	6,000	4,000
8,967	9,500	9,500	...	*e.* Charges for preparation and distribution of tax-tickets.	...	...	...	...	8,967	9,500	9,500
1,685	1,800	1,850	...	*f. Sawkegyoks*	...	...	...	...	1,685	1,800	1,850
19,14,859	25,12,300	21,79,330	...	Total 5C ...	...	...	...	...	19,14,859	25,12,300	21,79,330

Detailed Account 5D.—CHARGES ON ACCOUNT OF FISHERY COLLECTIONS. *Controlling Officer—Financial Commissioner.*

				a. **Fishery Establishment.**							
29,809	31,900	30,600	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	29,809	31,900	30,600
1,500	...	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	1,500	...	...
5,897	6,010	6,010	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	5,897	6,010	6,010
3,448	2,800	2,700	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	3,448	2,800	2,700
174	250	260	...	(4) Contingencies	...	...	...	...	174	250	260
753	180	770	..	(6) Charge for Launches	...	...	...	...	753	180	770
41,581	41,140	40,340	...	**Total** ...	...	...	...	...	41,581	41,140	40,340
28,870	31,100	31,000	...	*b.* **Commission on Fishery Revenue Collections.**	...	...	...	...	28,870	31,100	31,000
70,451	72,240	71,340	...	Total, 5D ...	...	...	...	...	70,451	72,240	71,340

Detailed Account 5E.—SURVEY AND SETTLEMENT. *Controlling Officer—Commissioner of Settlements and Land Records.*

				a. **Revenue Survey—Provincial Survey Party.**							
10,134	10,500	10,860	...	(1*a*) Pay of Officers—Permanent	...	...	...	...	10,134	10,500	10,860
13,438	14,430	14,610	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	13,438	14,430	14,610
62,458	65,770	63,690	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	62,458	65,770	63,690
4,276	5,020	4,330	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	4,276	5,020	4,330
11,334	13,660	12,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	11,334	13,660	12,000
9,668	8,250	8,000	...	(4) Contingencies	...	...	...	...	9,668	8,250	8,000
1,815	...	1,500	...	(6) Charge for Launches	...	...	...	...	1,815	...	1,500
...	3,130	3,240	...	(9) Scholarships	...	...	...	...	...	3,130	3,240
1,13,123	1,20,760	1,18,230	...	**Total** ...	...	...	...	...	1,13,123	1,20,760	1,18,230

Detailed Account 5E.—SURVEY AND SETTLEMENT—concld. *Controlling Officer—Commissioner of Settlements and Land Records.*

A.—VOTABLE DISBURSEMENTS.					B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Heads of Account.	Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts. 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				b. Revenue Survey—Mining and other Special Surveys.							
				(1) Mining Surveys.							
9,812	7,610	15,870	...	(2b) Pay of Establishment—Temporary (Non-Contract.)	...	...	...	...	9,812	7,610	15,870
1,134	810	1,280	...	(3a) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	1,134	810	1,280
1,943	1,150	3,700	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	1,943	1,150	3,700
10,220	8,530	3,850	...	(4) Contingencies	...	...	...	...	10,220	8,530	3,850
1,430	...	1,500	...	(6) Charge for launches	...	...	...	...	1,430	...	1,500
24,539	18,100	26,200	...		...	...	...	...	24,539	18,100	26,200
1,820	2,000	1,830	...	(2) **Potta Surveys.**—(4) Contingencies ...	...	...	...	...	1,820	2,000	1,830
26,359	20,100	28,030	...	**Total** ...	...	...	...	...	26,359	20,100	28,030
				d. Survey Schools.							
...	...	...	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	...	..	...
297	...	...	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	297	...	...
3,084	...	...	...	(9) Scholarships	...	...	...	...	3,084	...	...
3,381	...	...	...	**Total** ...	...	...		...	3,381	...	...

				e. **Settlement Operations.**							
31,597	35,630	17,000	...	(1*a*) Pay of Officers—Permanent ...	41,236	34,200	73,980	...	72,833	69,830	90,980
95,987	91,150	97,910	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	95,987	91,150	97,910
16,639	16,440	18,930	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	16,639	16,440	18,930
9,302	12,130	14,320	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	5,317	4,680	7,050	...	14,619	16,810	21,370
11,462	11,000	12,100	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	6,936	4,300	9,650	...	18,398	15,300	21,750
4,187	4,040	5,200	...	(4) Contingencies	...	...	...	...	4,187	4,040	5,200
34,570	38,000	22,360	...	(6) Charge for Launches	...	...	...	...	34,570	38,000	22,360
2,03,744	2,08,390	1,87,820	...	**Total** ...	53,489	43,180	90,680	...	2,57,233	2,51,570	2,78,500
3,46,607	3,49,250	3,34,080	...	**Total 5E** ...	53,489	43,180	90,680	...	4,00,096	3,92,430	4,24,760

Detailed Account 5F.—LAND RECORDS. *Controlling Officer—Commissioner of Settlements and Land Records.*

				a. **Superintendence.**							
31,822	33,100	33,700	...	(1*a*) Pay of Officers—Permanent ...	22,600	23,800	25,000	...	54,422	56,900	58,700
51,546	52,310	52,800	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	51,546	52,310	52,800
2,822	3,030	3,030	...	(3*a*) Allowances Honoraria, etc.—Fixed ...	3,420	3,420	3,420	...	6,242	6,450	6,450
8,683	6,700	8,800	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating...	2,490	2,550	2,750	...	11,173	9,250	11,550
3,453	3,470	5,400	...	(4) Contingencies	...	...	...	...	3,453	3,470	5,400
98,326	98,610	1,03,730	...	**Total** ...	28,510	29,770	31,170	...	1,26,836	1,28,380	1,34,900

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				Detailed Account 5F.—LAND RECORDS.							
				b. **District Charges.**							
2,33,994	2,20,000	2,32,000	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...	2,33,994	2,20,000	2,32,000
15,22,208	15,20,000	15,14,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	15,22,208	15,20,000	15,14,000
3,789	4,840	5,240	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	3,789	4,840	5,240
2,38,429	2,35,100	2,33,310	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	2,38,429	2,35,100	2,33,310
1,41,181	1,34,000	1,39,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	1,41,181	1,34,000	1,39,000
46,265	42,200	48,300	...	(4) Contingencies ...	...	...	...	...	46,265	42,200	48,300
28,578	25,000	30,000	...	(6) Charge for Launches	...	...	...	...	28,578	25,000	30,000
22,14,444	21,81,140	22,01,850	...	Total ...	...	...	...	...	22,14,444	21,81,140	22,01,850
23,12,770	22,79,750	23,05,580	...	Total 5F ...	28,510	29,770	31,170	...	23,41,280	23,09,520	23,36,750
				Detailed Account 5I.—CHARGES IN ENGLAND.							
				b. **High Commissioner.**							
5,253	7,800	...	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.*	19,347	17,600	23,480	...	24,600	25,400	23,480
194	440	440	...	(3) Unclassified	...	...	...	...	194	440	440
5,447	8,240	440	...	Total ...	19,347	17,600	23,480	...	24,794	25,840	23,920

* Details of Sterling Overseas Pay—Charged : Accounts £1,451, Allotment £1,320, Estimate £1,761.

6,834	20,000	20,000	...	B. RELIEF WORKS	...	...	...	...	6,834	20,000	20,000
5,146	...	...	...	D. GRATUITOUS RELIEF	...	...	...	...	5,146	...	...
11,980	20,000	20,000	...	Total ...	...	...	...	...	11,980	20,000	20,000

DEMAND No. 5.

EXCISE.

			Rs.
Voted	...	...	20,16,280
Charged	...	...	*34,270*

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details* see *Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A + B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				6.—EXCISE.						*Controlling Officer—Excise Commissioner.*		
54,199	60,000	61,700	...	A.—SUPERINTENDENCE	6A	32,972	33,670	34,270	...	87,171	93,670	95,970
13,59,472	13,51,800	14,18,340	84,850	B.—DISTRICT EXECUTIVE ESTABLISHMENT	6B	...	...	...	...	13,59,472	13,51,800	14,18,340
3,84,881	4,62,100	4,41,000	...	C.—PURCHASE OF OPIUM	...	...	...	...	...	3,84,881	4,62,100	4,41,000
...	...	57,150	57,150	D.—PURCHASE OF GANJA AND OTHER DRUGS	...	...	...	...	...	...	...	57,150
38,416	40,050	38,090	...	G.—EXCISE BUREAU	6G	...	...	...	...	38,416	40,050	38,090
6,382	4,440	...	...	H.—CHARGES IN ENGLAND	6H	...	...	...	...	6,382	4,440	...
−33	...		...	I.—LOSS OR GAIN BY EXCHANGE ...	...	...	.	...	...	−33	...	
...	*−60*		...	For rounding	...	...	...	...	...	...	*−60*	
18,43,317	19,18,330	20,16,280	1,42,000	Total ...		32,972	33,670	34,270		18,76,289	19,52,000	20,50,550

* No. of Detailed Account, if any.

Detailed Account 6A.—SUPERINTENDENCE.

...	...	...	...	(1a) Pay of Officers—Permanent	28,348	28,950	29,550	...	28,348	28,950	29,550
36,488	40,000	41,500	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	36,488	40,000	41,500
705	...	...	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	705	...	...
...	...	...	...	(3a) Allowances, Honoraria, etc.—Fixed ...	3,420	3,420	3,420	...	3,420	3,420	3,420
463	500	500	...	(3b) Allowances, Honoraria, etc.—Fluctuating	1,204	1,300	1,3 0	...	1,667	1,800	1,800
15,103	18,500	18,200	...	(4) Contingencies	...	...	...	...	15,103	18,500	18,200
1,440	1,000	1,500		(6) Charge for Launches	...	...	...	...	1,440	1,000	1,500
54,199	60,000	61,700	...	Total ...	32,972	33,670	34,270	...	87,171	93,670	95,970

Detailed Account 6B.—DISTRICT EXECUTIVE ESTABLISHMENT.

1,67,967	1,75,000	1,82,000	...	(1a) Pay of Officers—Permanent ...	...	...	...	...	1,67,967	1,75,000	1,82,000
7,54,270	7,73,000	7,50,210	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	7,54,270	7,73,000	7,50,210
30,423	15,800	29,210	15,630	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	30,423	15,800	29,210
52,179	48,000	50,020	2,320	(3a) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	52,179	48,000	50,020
2,12,725	2,10,000	2,10,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	2,12,725	2,10,000	2,10,000
1,22,593	1,15,000	1,81,900	66,900	(4) Contingencies	...	...	...	...	1,22,593	1,15,000	1,81,900
570	...	...	...	(5) Loss	...	...	...	...	570	...	...
18,745	15,000	15,000	...	(6) Charge for Launches	...	...	...	...	18,745	15,000	15,000
13,59,472	13,51,800	14,18,340	84,850	Total ...	...	...	...	...	13,59,472	13,51,800	14,18,340

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39	Estimates, 1939-40.
Detailed Account 6G.—EXCISE BUREAU.											
15,000	15,000	13,230	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...	15,000	15,000	13,230
14,145	15,000	15,100	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	14,145	15,000	15,100
5,056	5,400	5,260	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	5,056	5,400	5,260
2,570	2,600	2,600	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	2,570	2,600	2,600
1,645	1,950	1,800	...	(4) Contingencies	...	...	...	...	1,645	1,950	1,800
...	100	100	...	(6) Charge for Launches	...	...	...	...	...	100	100
38,416	40,050	38,090	...	**Total** ...	...	...	...	...	38,416	40,050	38,090
Detailed Account 6H.—CHARGES IN ENGLAND.											
				b. **High Commissioner.**							
6,382	4,440	...	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.*	...	...	...	...	6,382	4,440	...

* Details of Sterling Overseas Pay—*Nil.*

DEMAND No. 5.—EXCISE.

Details of New Expenditure other than Works.

Major Head, Minor Head, Sub-heads and Primary Unit.	Description of Expenditure.	Provision in Estimates. 1939-40. Votable.	Provision in Estimates. 1939-40. Charged.	Balance to be provided in future years. Non-recurring Total. Votable.	Non-recurring Total. Charged.	Recurring average annual. Votable.	Recurring average annual. Charged.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
6B. (2*b*) ...	Pay of 10 Sub-Inspectors of Excise, 4 Head Constables and 29 Constables for sale of ganja in Rangoon, Mandalay and Magwe Districts.	15,630	...	...	...	...	...	
(3*a*) ...	Allowances for above staff ...	2,320	...	...	...	...	...	
(4) ...	(i) House rent for 9 ganja Shops and transport and other miscellaneous charges in connection with sale of ganja.	5,900	...	...	...	...	...	
	(ii) Rent of buildings leased by Government for sub-letting to liquor licensees in Rangoon Town.	61,000	...	...	...	81,000	...	The tenants will be charged a rent 10 per cent more than that paid by Government.
6D ...	Cost of 500 maunds of ganja ...	57,150	...	...	...	...	...	
	Total, 6. Excise ...	1,42,000	...	...	...	81,000	...	

DEMAND No. 6.

STAMPS.

		Rs.
Voted	... ...	81,930
Charged	... ...	*Nil.*

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allot-ments, 1938-39.	Esti-mates, 1939-40.	New Ex-pendi-ture.			Accounts 1937-38.	Allot-ments, 1938-39.	Esti-mates, 1939-40.	New Ex-pendi-ture.	Accounts, 1937-38.	Allot-ments, 1938-39.	Esti-mates, 1939-40.
				7.—STAMPS. *Controlling Officers—Superintendent of Stamps, Rangoon, and Commissioners of Divisions.*								
15,521	13,920	14,000	...	A.—SUPERINTENDENCE	7A	...	...	...	...	15,521	13,920	14,000
50,818	45,600	40,230	...	B.—STAMPS—NON-JUDICIAL—CHARGES FOR THE SALE OF STAMPS.	7B	...	...	...	...	50,818	45,600	40,230
11,159	10,000	10,000	...	C.—COST OF STAMPS SUPPLIED FROM CENTRAL STAMPS STORES, NASIK —NON-JUDICIAL	...	...	...	...	...	11,159	10,000	10,000
14,313	13,800	13,200	...	D.—STAMPS—JUDICIAL—CHARGES FOR THE SALE OF STAMPS.	7D	...	...	..	...	14,313	13,800	13,200
4,063	5,000	4,500	...	E.—COST OF STAMPS SUPPLIED FROM CENTRAL STAMPS STORES, NASIK —JUDICIAL.	...	...	...	...	...	4,063	5,000	4,500
...	+630	...	...	For rounding	...	...	...	...	...	...	+630	...
95,874	88,950	81,930	...	Total ...	...	...	...	...	...	95,874	88,950	81,930

* No. of Detailed Account, if any.

3—B.2

Detailed Account 7A.—SUPERINTENDENCE.

Controlling Officers—Superintendent of Stamps, Rangoon, and Commissioners of Divisions.

				***a.* Presidency Establishment.**							
8,091	8,200	7,500	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...	8,091	8,200	7,500
2,410	2,710	2,940	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	2,410	2,710	2,940
669	...	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	669	...	...
1,008	1,010	1,010	...	(3*a*) Allowances, Honoraria, etc.—Fixed	..	...	...	...	1,008	1,010	1,010
613	500	650	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	613	500	650
2,730	1,500	1,900	...	(4) Contingencies	...	...	...	...	2,730	1,500	1,900
15,521	13,920	14,000	...	**Total** ...	...	...	...	...	15,521	13,920	14,000

Detailed Account 7B.—STAMPS—NON-JUDICIAL—CHARGES FOR THE SALE OF STAMPS.

Controlling Officers—Superintendent of Stamps, Rangoon, and Commissioners of Divisions.

				***a.* Establishments.**							
11,342	10,000	10,180	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	11,342	10,000	10,180
39,476	35,600	30,050	...	***b.* Discount**	...	...	...	...	39,476	35,600	30,050
50,818	45,600	40,230	...	**Total** ...	...	...	...	...	50,818	45,600	40,230

Detailed Account 7D.—STAMPS—JUDICIAL—CHARGES FOR THE SALE OF STAMPS.

Controlling Officers—Superintendent of Stamps, Rangoon, and Commissioners of Divisions.

				***a.* Establishments.**							
1,200	1,200	1,600	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	..	1,200	1,200	1,600
13,113	12,600	11,600	...	***b.* Discount**	...	...	...	...	13,113	12,600	11,600
14,313	13,800	13,200	...	**Total** ...	...	...	...	...	14,313	13,800	13,200

DEMAND No. 7.

FORESTS.

	Voted. Rs.	*Charged.* Rs.
8. Forest	49,13,230	*11,80,980*
8(a). Forest Capital Outlay	69,620	*Nil.*
Total ...	49,82,850	*11,80,980*

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				8.—FOREST.		*Controlling Officers—Chief Conservator and Conservators of Forests.*						
48,533	49,150	49,280	...	A.—General Direction	8A	54,509	56,050	58,160	...	1,03,042	1,05,200	1,07,440
11,78,225	12,79,150	13,32,170	...	B.—Conservancy, Maintenance and Regeneration.	8B	...	...	...	...	11,78,225	12,79,150	13,32,170
33,41,017	33,09,650	34,37,670	3,040	C.—Establishment	8C	6,18,861	6,69,600	6,30,500	...	39,59.878	39,79,250	40,68,170
...	...	...	...	D.—Interest on Capital	...	3,16,472	3,04,900	2,37,800	...	3,16,472	3,04,900	2,37,800
8,533	400	2,230	...	E.—Forest Surveys	...	...	...	...	...	8,583	400	2,230
94,099	1,15,600	91,880	...	F.—Charges in England	8F	2,90,899	2,45,640	2,54,520	...	3,84,998	3,61,240	3,46,400
-503	...	...	...	G.—Loss or Gain by Exchange ...	...	*-1,492*	...	...	...	*-1,995*	...	...
...	...	...	...	For rounding	...	...	*-140*	...	...	...	*-140*	...
46,69,954	47,53,950	49,13,230	3,040	**Total** ...	...	12,79,249	12,76,050	11,80,980	...	59,49,203	60,30,000	60,94,210

* No. of Detailed Account, if any.

...	...	...	...	(1a) Pay of Officers—Permanent	44,843	45,730	45,490	...	44,843	45,730	45,490
...	...	...	...	(1b) Pay of Officers—Temporary (Non-Contract)	1,034	...	3,310	...	1,034	...	3,310
44,388	43,500	44,000	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	44,388	43,500	44,000
305	...	480	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	305	...	480
...	...	...	...	(3a) Allowances, Honoraria, etc.—Fixed ...	6,749	6,520	7,210	...	6,749	6,520	7,210
808	1,600	1,200	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...	1,883	3,800	2,150	...	2,691	5,400	3,350
3,032	3,050	2,600	...	(4) Contingencies	...	...	...	...	3,032	3,050	2,600
...	1,000	1,000	...	(6) Charge for Launches	...	...	...	...	...	1,000	1,000
48,533	49,150	49,280	...	**Total** ...	54,509	56,050	58,160	...	1,03,042	1,05,200	1,07,440

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts, 1937-38.	Allotments 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
Detailed Account—8B. CONSERVANCY, MAINTENANCE AND REGENERATION.											
4,32,692	4,80,900	5,49,000	...	*a.* Timber and other produce removed from forests including drift and waifwood and all confiscated forest produce.	...	...	...	...	4,32,692	4,80,900	5,49,000
1,77,524	1,78,000	1,77,500	...	*b.* Live-stock, stores, tools and plant (maintenance and replacement).	...	...	...	...	1,77,524	1,78,000	1,77,500
3,70,146	3,99,500	3,99,500	...	*c.* Organization and improvement including communication and buildings.	...	...	...	...	3,70,146	3,99,500	3,99,500
...	300	360	...	*d.* Duty on Foreign Timber ...	...	...	...	...	...	300	360
1,26,378	1,39,950	1,30,000	...	*e.* Maintenance of Timber Research Branch.	...	...	...	...	1,26,378	1,39,950	1,30,000
70,419	79,500	75,000	...	*f.* Miscellaneous	...	...	...	...	70,419	79,500	75,000
1,066	1,000	810	...	*g.* Suspense—	...	...	...	...	1,066	1,000	810
11,78,225	12,79,150	13,32,170	...	Total ...	...	...	...	...	11,78,225	12,79,150	13,32,170

Detailed Account 8C.—ESTABLISHMENT.

7,24,576	7,40,000	7,70,000	...	(1*a*) Pay of Officers—Permanent ...	4,69,153	5,15,000	4,90,000	...	11,93,729	12,55,000	12,60,000
11,520	7,680	7,680	...	(1*b*) Pay of Officers—Temporary (Non-Contract).	...	...	...	...	11,520	7,680	7,680
16,96,066	16,90,000	17,20,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	16,96,066	16,90,000	17,20,000
1,24,125	1,17,350	1,42,600	1,390	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	1,24,125	1,17,350	1,42,600
54,390	51,900	56,000	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	66,201	70,000	68,000	...	1,20,591	1,21,900	1,24,000
4,28,139	4,40,000	4,40,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating.	83,507	84,600	72,500	...	5,11,646	5,24,600	5,12,500
1,75,877	1,72,330	1,73,000	1,650	(4) Contingencies	...	...	...	...	1,75,877	1,72,330	1,73,000
85,852	90,000	90,000	...	(6) Charge for Launches	...	...	...	...	85,852	90,000	90,000
40,377	390	38,390	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	...	...	...	40,377	390	38,390
95	...	...	...	(5) Loss	...	...	...	...	95	...	...
33,41,017	33,09,650	34,37,670	3,040	Total ...	6,18,861	6,69,600	6,30,500	...	39,59,878	39,79,250	40,68,170

Detailed Account 8F.—CHARGES IN ENGLAND.

				b. **High Commissioner.**							
78,629	1,00,160	83,840	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.†	2,90,899	2,45,640	2,54,520	...	3,69,528	3,45,800	3,38,360
15,161	15,200	4,680	...	(3) Cost of training Forest probationers	...	...	...	...	15,161	15,200	4,680
309	240	3,360	...	(4) Unclassified	...	...	...	...	309	240	3,360
94,099	1,15,600	91,880	...	Total ...	2,90,899	2,45,640	2,54,520	...	3,84,998	3,61,240	3,46,400

† Details of Sterling Overseas Pay Accounts—Voted £3,182; Allotment £4,130; Estimate £4,694.
Charge £8,482; „ £10,784; „ £10,244.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	*	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.

Detailed Account 8(A).—CAPITAL OUTLAY ON FORESTS. *Controlling Officers—Chief Conservator and Conservators of Forests.*

2,442	5,000	...	...	A. FOREST SURVEYS	...	...	...	...	...	2,442	5,000	...
				B. ORGANIZATION, IMPROVEMENT AND EXTENSION OF FORESTS.								
2,796	5,300	500	...	(1) Settlement and original demarcation ...	...	...	...	...	...	2,796	5,300	500
				C. COMMUNICATIONS AND BUILDINGS.								
61,618	71,800	64,970	9,000	a. Construction of permanent roads and bridges—	8(A) Ca	...	...	...	...	61,618	71,800	64,970
37,850	31,200	3,000	3,000	b. Construction of permanent buildings and other works— (2) Minor Works	...	...	...	...	...	37,850	31,200	3,000
99,468	1,03,000	67,970	12,000	Total ...	...	...	...	...	...	99,468	1,03,000	67,970
				E. LIVE-STOCK, STORES, TOOLS AND PLANT.								
2,159	1,400	1,150	1,150	(2) Purchase (but not replacement) of stores, tools and plant (other than petty purchases for maintenance).	...	...	...	...	...	2,159	1,400	1,150
...	+300	...	...	For rounding ...	...	...	...	...	...	...	+300	...
1,06,865	1,15,000	69,620	13,150	GRAND TOTAL ...	...	...	...	...	...	1,06,865	1,15,000	69,620

8(A).—CAPITAL OUTLAY ON FORESTS.

Description of Work.	Sanctioned Estimate.	Expenditure to 31st December 1938.	Estimates, 1939-40.		
			Carry on.	New.	Total.
Detailed Account 8(A) C.—*a*. Construction of Permanent Roads and Bridges.					
(1) Major Works.					
Works in Progress.					
Part construction of a metalled cart road from Seinkalan to Banbwegon, Tharrawaddy Division.	2,85,000	23,757	55,970	...	55,970
(ii) Minor Works ...	...	...	...	9,000	9,000
Total (8A) C*a*. ...	...	...	55,970	9,000	64,970

DEMAND No. 7.—FORESTS.

Details of New Expenditure other than Works.

Major Head, Minor Head, Sub-heads and Primary Unit. (1)	Description of Expenditure. (2)	Provision in Estimates. 1939-40. Votable. (3)	Provision in Estimates. 1939-40. Charged. (4)	Balance to be provided in future years. Non-recurring Total. Votable. (5)	Balance to be provided in future years. Non-recurring Total. Charged. (6)	Balance to be provided in future years. Recurring average annual. Votable. (7)	Balance to be provided in future years. Recurring average annual. Charged. (8)	Remarks. (9)
8C. (2b)	Pay of 1 Sub-Assistant Surgeon (Rs. 100 per mensem) and 1 Ward Servant (Rs. 16 per mensem) for Fuel Extraction Dispensary in Delta Forest Division.	1,390	...	...	...	...	...	
(4)	Medicine and Equipment for above dispensary.	1,650	...	...	...	...	...	
	Total 8, Forest ...	3,040	...	...	...	...	...	
8(A) E(2)	Purchase of Stores, Tools and Plant	1,150	...	...	...	...	...	
	Total 8(A), Forest Capital outlay	1,150	...	...	...	...	...	

DEMAND No. 8.

REGISTRATION.

		Rs.
Voted	...	1,32,000
Charged	...	*Nil*

A.—VOTABLE DISBURSEMENTS				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				9.—REGISTRATION. *Controlling Officers—Commissioners of Divisions and Inspector-General of Registration.*							
				A. District Charges.							
5,120	5,600	5,600	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...	5,120	5,600	5,600
80,347	82,500	82,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	80,347	82,500	82,000
105	500	300	...	(2*c*) Pay of Establishment—Temporary (Contract).	...	...	...	...	105	500	300
1,192	1,250	1,040	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	1,192	1,250	1,040
42,326	44,000	40,060	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	42,326	44,000	40,060
2,813	3,150	3,000	...	(4) Contingencies	...	...	...	...	2,813	3,150	3,000
1,31,903	1,37,000	1,32,000	...	Total ...	...	...	...	...	1,31,903	1,37,000	1,32,000

DEMAND No. 9.

OTHER TAXES AND DUTIES.

		Rs.
Voted	...	1,56,000
Charged	...	*Nil*

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A + B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				10.—OTHER TAXES AND DUTIES. *Controlling Officers—Various.*								
1,231	1,500	1,500	...	C.—Collection Charges—Betting Tax	...	...	...	...	...	1,231	1,500	1,500
1,27,882	1,25,500	1,54,500	22,980	D.—Charges on account of Motor Vehicles Taxation Act.	10D	...	...	...	...	1,27,882	1,25,500	1,54,500
1,29,113	1,27,000	1,56,000	22,980	Total ...		...	...	...	...	1,29,113	1,27,000	1,56,000

* No. of Detailed Account, if any.

				a. City.							
5,818	4,200	5,060	...	(1*a*) Pay of Officers—Permanent	...	...	...	...	5,818	4,200	5,060
40,300	39,000	50,700	7,260	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	40,300	39,000	50,700
7,899	7,500	8,000	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	7,899	7,500	8,000
176	100	200	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	176	100	200
6,190	4,800	22,120	15,720	(4) Contingencies	...	...	...	...	6,190	4,800	22,120
1,918	...	...	...	(8) *Deduct*—Establishment charges recoverable from other Government, Department, etc.	...	...	...	...	*1,918*	...	...
58,465	55,600	86,080	22,980	**Total** ...	...		...	...	58,465	55,600	86,080
				b. Mofussil.							
				(2*a*) Pay of Establishment—Permanent ...							
34,151	34,200	35,500	...	(i) Police Force	...	...	...	...	34,151	34,200	35,500
11,291	10,820	11,920	...	(ii) Office Establishment	...	...	...	...	11,291	10,820	11,920
8,988	9,880	9,500	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	8,988	9,880	9,500
9,181	9,000	10,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	9,181	9,000	10,000
5,806	6,000	1,500	...	(4) Contingencies	...	...	...	...	5,806	6,000	1,500
69,417	69,900	68,420	...	**Total** ...	...		...	...	69,417	69,900	68,420
1,27,882	1,25,500	1,54,500	22,980	**Total D** ...	...	...	...	...	1,27,882	1,25,500	1,54,500

DEMAND No. 9.—OTHER TAXES AND DUTIES.

Details of New Expenditure other than Works.

Major Head, Minor Head, Sub-oeads and Primary Unit.	Description of Expenditure.	Provision in Estimates. 1939-40.		Balance to be provided in future years. Non-recurring Total.		Recurring average annual.		Remarks.
		Votable.	Charged.	Votable.	Charged.	Votable.	Charged.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
10.D.*a*. (2*a*) ...	Pay of Head Constable (Rs. 45—$\frac{3}{4}$—55 per mensum) and 20 constables (Rs. 28$\frac{1}{2}$–29–$\frac{1}{6}$—30—$\frac{1}{8}$—32 per mensem.)	7,260	...	...	...	7,805	...	
(4)	(i) Clothing allowance for above ...	620	...	...	...	620	...	
	(ii) Construction and lighting of traffic direction platforms in Rangoon, painting safety lines, etc.	15,100	...	...	...	...	...	
	Total 10, Other Taxes and Duties ...	22,980	...	...	...	8,425	...	

DEMAND No. 10.

MISCELLANEOUS RAILWAY EXPENDITURE.

		Rs.
Voted	...	16,59,000
Charged	...	*Nil*

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For Details see Detailed Account.*)	*	B.—CHARGED.				TOTAL (A + B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts 1937-38.	Allotments, 1938-39.	Estimates. 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
11.—MISCELLANEOUS RAILWAY EXPENDITURE.										*Controlling Officers—Various.*		
...	*- 4,480*	*- 4,880*	...	A.—INSPECTION	11A	*4,377*	*400*	...	...	*- 4,377*	*- 4,880*	*- 4,880*
...	16,34,000	16,59,000	...	C.—MISCELLANEOUS	11C	...	...	...	...	...	16,34,000	16,59,000
...	4,480	4,880	...	D.—CHARGES IN ENGLAND	11D	4,400	400	...	...	4,400	4,880	4,880
...	...	...	...	LOSS OR GAIN BY EXCHANGE	...	- 23	...	...	...	- 23	...	...
...	16,34,000	16,59,000	...	Total ...		...	...	...	...	...	16,34,000	16,59,000

* No. of Detailed Account, if any.

A.—VOTABLE DISBURSEMENTS.				Heads of Accouttt, (*For Details see Detailed Account.*)	B.—CHARGED.				TOTAL (A + B.)		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
Detailed Account 11A.—INSPECTION.									*Controlling Officer—Government Inspector of Railways.*		
...	14,020	16,500	...	(1*a*) Pay of Officers—Permanent	14,950	1,890	...	...	14,950	15,910	16,500
4,741	5,150	5,200	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	4,741	5,150	5,200
37	2,270	3,380	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	2,475	210	...	...	2,512	2,480	3,380
110	1,150	1,000	...	(3*b*) Allowances, Honoraria, etc., Fluctuating ...	629	50	...	...	739	1,200	1,000
1,506	1,000	1,000	...	(4) Contingencies	...	...	...	...	1,506	1,000	1,000
164	4,450	7,990	...	(7) Establishment charges payable to other Governments, Departments, etc.	6,389	930	...	...	6,553	5,380	7,990
6,558	28,040	35,070	...	Total ...	24,443	3,080	...	...	31,001	31,120	35,070
6,558	*32,520*	*39,950*	...	*Deduct.*—Charges recoverable from other Governments, Departments, etc.	*28,820*	*3,480*	...	...	*35,378*	*36,000*	*39,950*
...	*-4,480*	*-4,880*	...	**Net Total** ...	*-4,377*	*-400*	...	...	*-4,377*	*-4,880*	*-4,880*

...	13,29,000	13,67,000	...	(1) Revenue Deficit of Railways ...	...	...	...	...	...	13,29,000	13,67,000
(a)	3,05,000	2,92,000	...	(2) Guarantee for Moulmein-Ye Railway and contribution for Ava Bridge.	...	...	...	...	(a)	3,05,000	2,92,000
...	16,34,000	16,59,000	...	**Total** ...	...	...	...	...	...	16,34,000	16,59,000

(a) Included under "45 Miscellaneous."

Detailed Account 11D.—CHARGES IN ENGLAND.

				***b.* High Commissioner.**							
...	4,400	4,800	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.*	4,400	400	...	...	4,400	4,800	4,800
...	80	80	...	(3) Unclassified	...	...	...	...	...	80	80
...	4,480	4,880	...	**Total** ...	4,400	400	...	...	4,400	4,880	4,880

* Details of Sterling Overseas Pay —

Voted :—Accounts nil ; Allotment, £330 ; Estimates, £360.
Charged :—Accounts £330 ; Allotment, £30 ; Estimate, nil.

DEMAND No. 11.

IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

	Voted.	*Charged.*
	Rs.	Rs.
12. Revenue expenditure on works for which capital accounts are kept.	24,20,800	*3,71,200*
13. Other Revenue expenditure financed from Ordinary Revenues.	3,39,140	*46,860*
14. Construction of Irrigation, Navigation, Embankment and Drainage Works.	81,180	*9,820*
Total ...	28,41,120	*4,27,880*

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
-84,036	2,12,300	90,800	...	WORKS	A		...		...	*-84,036*	2,12,300	90,800
1,94,174	1,13,500	49,500	44,500	EXTENSIONS AND IMPROVEMENTS ...	B		...		...	1,94,174	1,13,500	49,500
7,813	2,200	2,200	1,200	OTHER CHARGES	C		...		...	7,813	2,200	2,200
16,71,291	16,35,000	16,16,000	...	MAINTENANCE AND REPAIRS	...		...		...	16,71,291	16,35,000	16,16,000
12,76,218	10,49,670	10,53,880	...	ESTABLISHMENT ...	D	3,45,270	3,51,200	3,37,600	...	16,21,488	14,00,870	13,91,480
21,519	26,700	23,700	...	TOOLS AND PLANT	E	...	...	...	...	21,519	26,700	23,700
40,270	52,300	2,000	...	GRANTS-IN-AID	...		...		...	40,270	52,300	2,000
-19,831	*-1,100*	3,900	...	SUSPENSE	...		...		...	*-19,831*	*-1,100*	3,900

-1,777	*2,300*	*900*	...	*Deduct*—RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT.	...	..			...	*-1,777*	*2,300*	*900*
301	12,360	40	...	*Add*—EXPENDITURE IN ENGLAND AT PAR ...	F	1,42,362	1,04,160	90,280	...	1,42,663	1,16,520	90,320
-3	...			LOSS OR GAIN BY EXCHANGE ...	...	*-737*			...	*-740*	...	
	+ 10			For rounding	...		...		...		+ 10	
31,05,939	**31,00,640**	**28,41,120**	**45,700**	**Total** ...	...	**4,86,895**	**4,55,360**	**4,27,88)**	...	**35,92,834**	**35,56,000**	**32,69,000**
				AMOUNT DEBITABLE TO—								
26,96,214	24,60,960	24,20,800	39,000	HEAD 12	.	4,49,204	3,76,040	3,71,200	...	31,45,418	28,37,000	27,92,000
5,44,093	3,67,560	3,39,140	6,700	HEAD 13	...	43,392	46,440	46,860	...	5,87,485	4,14,000	3,86,000
-1,34,468	2,72,120	81,180	...	HEAD 14	...	*-5,701*	32,880	9,820	...	*-1,40,169*	3,05,000	91,000

* Number of Detailed Account, if any.

Demand No. 11.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

Head of Account.	Description of Work.	Sanctioned Estimate.	Expenditure to 31st December 1938.	Estimates, 1939-40. Carry on.	New.	Total.
Detailed Account A.—WORKS.						
	Works in Progress.					
13 (B) 1. Major Works ...	(1) Constructing Pwetha-Singaung Cut as part of river training and land reclamation work in the Myitmaka area in Tharrawaddy and Prome Districts.	51,120	18,023	28,800	...	28,800
	Work in Progress.					
4 (A) 1. Major Works ...	(1) Remodelling the Shwebo Canal Project	8,10,594	6,59,452	5,000	...	5,000
	Works in Progress.					
'A) 2. Major Works ...	(1) Remodelling the Salin Canals	32,10,166	28,50,690	37,000	...	37,000
	(2) Extension of the Môn Canal System by constructing a branch Canal from the North Môn Canal.	11,48,544	9,49,675			
	(3) Constructing remaining Watercourses required on the Ye-u Canal System.	47,600	33,286			

	Works in Progress.					
14(B) (1). Major Works	(1) Widening and straightening of the Twante Canal	21,43,700	15,76,020	20,000	...	20,000
	(2) Revetting both banks of the chord cut, Twante Canal	10,00,000	7,38,744			
				20,000	...	20,000

Detailed Account B.—EXTENSIONS AND IMPROVEMENTS.

	Work in Progress.					
12 (A) (1). Major Works	Improvements to the Nwadet Canal System	2,19,000	1,62,347	5,000	...	5,000
12 (A) (1). Minor Works	... ...	...	...	...	10,000	10,000
	Total 12 A (1) ...	...	...	5,000	10,000	15,000
12 (A) (2). Minor Works	.....	...	...	...	10,000	10,,000

Demand No. 11.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

Head of Accounts.	Description of Works.	Reference to Proceedings of Standing Committee.	Sanctioned Estimate.	Expenditure to 31st December 1938.	Estimates, 1939-40. Carry on.	New.	Total.
Detailed Account B.—EXTENSIONS AND IMPROVEMENTS—concld.							
12 (B) (1) Minor Works.	... ...	...	...	...	...	4,000	4,000
12 (B) (2) Minor Works.	... ...	...	...	...	...	15,000	15,000
13 (A) (1) Minor Works.	... .	...	...	...	...	5,500	5,500
Detailed Account C.—OTHER CHARGES.							
13 (A) (2) Minor Works.			...	...	...	200	200
	Works in Progress.						
13 (B) (2) Major Works.	(1) Investigation of Drainage schemes in the Pegu Plain, south of the Pegu-Sittang Canal.	Finance 41 (1) ...	1,19,714	1,10,387	1,000	...	1,000
13 (B) (2) Minor Works.	... ...	...	...	...	...	1,000	1,000
	Total 13 B (2) ...	...	...	..	1,000	1,000	2,000

				a. **Chief Engineer.**							
...		...	...	(1*a*) Pay of Officers—Permanent	46,838	46,700	47,300	...	46,838	46,700	47,300
1,07,054	1,07,500	1,06,600	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	1,07,054	1,07,500	1,06,600
227	420	420	...	(2*c*) Pay of Establishment—Temporary (Contract)	...	...	...	...	327	420	420
1,072	1,400	1,400	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	6,341	6,000	6,200	...	7,413	7,400	7,600
4,469	3,000	3,500	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	2,678	4,000	4,000	...	7,147	7,000	7,500
10,230	9,000	9,800	...	(4) Contingencies	...	...	...	...	10,230	9,000	9,800
180	800	800	...	(6) Charge for Launches	...	...	...	...	180	800	800
1,23,332	1,22,120	1,22,520	...	Total ...	55,857	56,700	57,500	...	1,79,189	1,78,820	1,80,020
				c. **Superintending Engineers.**							
...	...	...	...	(1*a*) Pay of Officers—Permanent	59,350	73,700	73,400	...	59,350	73,700	73,400
...	...	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	6,912	8,800	8,700	..	6,912	8,800	8,700
...	...	...	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	9,166	9,000	9,000	...	9,166	9,000	9,000
4,035	3,000	3,000	...	(6) Charge for Launches	...	...	...	...	4,035	3,000	3,000
4,035	3,000	3,000	...	Total ...	75,428	91,500	91,100	...	79,463	94,500	94,100

Demand No. 11.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				d. **Executive Establishment.**							
1,10,264	1,13,800	1,14,000	...	(1*a*) Pay of Officers—Permanent ...	1,24,974	1,52,000	1,40,000	...	2,35,238	2,65,800	2,54,000
19,293	2,040	19,800	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	4,072	...	...	...	23,365	2,040	19,800
3,54,805	3,70,400	3,80,000	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...	3,54,805	3,70,400	3,80,000
52,372	10,000	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	52,372	10,000	...
	47,000	40,380	...	(2*c*) Pay of Establishment—Temporary (Contract).	...	...	...	...		47,000	40,380
8,452	8,310	8,950	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	18,902	23,000	21,000	...	27,354	31,310	29,950
79,615	80,000	80,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	28,962	29,000	29,000	...	1,08,577	1,09,000	1,09,000
39,863	40,000	41,400	...	(4) Contingencies	...	...	...	...	39,863	40,000	41,400
28,652	27,000	27,000	...	(6) Charge for Launches	...	...	...	...	28,652	27,000	27,000
4,838	5,300	4,830	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	...	...	...	4,838	5,300	4,830
6,98,154	7,03,850	7,16,360	...	**Total** ...	1,76,910	2,04,000	1,90,000	...	8,75,064	9,07,850	9,06,360

				f. **Special Revenue.**							
1,39,084	1,45,000	1,38,800	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	1,39,084	1,45,000	1,38,800
6,229	8,000	7,000	...	(2*c*) Pay of Establishment—Temporary (Contract).	...	...	...	...	6,229	8,000	7,000
8,313	9,700	9,000	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	8,313	9,700	9,000
18,503	19,00.	20,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	18,503	19,000	20,000
1,665	3,000	2,000	...	(4) Contingencies	...	...	...	...	1,665	3,000	2,000
32,561	35,000	34,200	...	(6) Charge for Launches	...	...	...	...	32,561	35,000	34,200
1,49,619	...	...		(7) Collection charges by the Civil Department on Irrigation and Embankment Revenue.	...	...	...	...	1,49,619	...	...
3,55,974	2,19,700	2,11,000	...	**Total** ...	...	...	...	...	3,55,974	2,19,700	2,11,000
11,81,495	10,48 670	10,52,880	...	**Total, *a.* to *f.*** ...	3,08 195	3,52,200	3.38,600	..	14,89,690	14,00 870	13,91,480
9,248	10,000	10,000	...	*g. Add*—**Charges by other Depts.** ...	1,432	2,000	2,000	...	10,680	12,000	12,000
14,021	*9,000*	*9,000*	...	*h. Deduct*—**Charges to other Depts.** ...	*2,212*	*3,000*	*3,000*	...	*16,233*	*12,000*	*12,000*
99,496	...	...	...	**Pensions**	37,855	...	...	...	1,37,351	...	...
12,76,218	10,49,670	10,53,880	...	**Total D.** ...	3,45,270	3,51,200	3,37,600	...	16,21,488	14,00,870	13,91,480

Demand No. 11.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see *Detailed Accounts.*)	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
Detailed Account E.—TOOLS AND PLANT.											
7,897	7,500	7,800	...	*a.* **New Supplies**	...	...	...	...	7,897	7,500	7,800
14,047	18,900	15,900	...	*b.* **Repairs and Carriage**	...	...	...	...	14,047	18,900	15,900
291	550	350	...	*c. Add*—**Charges by other Depts.** ...	...	...	...	...	291	550	350
716	*250*	*350*	...	*d. Deduct*—**Charges to other Depts.** ...	...	...	...	...	*716*	*250*	*350*
21,519	26,700	23,700	...	**Total** ...	...	...	...	...	21,519	26,700	23,700
Detailed Account F.—EXPENDITURE IN ENGLAND.											
				b. **High Commissioner.**							
301	12,320	...	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.*	1,42,362	1,04,160	90,280	...	1,42,663	1,16,480	90,280
...	40	40	...	(3) Unclassified	...	...	...	...	...	40	40
301	12,360	40	...	**Total** ...	1,42,362	1,04,160	90,280	...	1,42,663	1,16,520	90,320

* Details of Sterling Overseas Pay—Charged :—Accounts £ 3,404 ; Allotment £ 4,205 ; Estimate £ 4,287.

12.—REVENUE EXPENDITURE ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

Controlling Officer—Chief Engineer, Public Works Department (Irrigation).

				A. IRRIGATION WORKS—	*							
9,74,831	6,25,290	5,85,700	10,000	(1) Productive	12 A(1)	1,75,994	1,11,010	1,03,100	...	11,50,825	7,36,300	6,88,800
7,95,558	6,86,330	7,60,400	10,000	(2) Unproductive	12 A(2)	1,41,623	1,20,570	1,34,500	...	9,37,181	8,06,900	8,94,900
				B. NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—								
4,80,185	6,92,040	6,15,900	4,000	(1) Productive	12 B(1)	47,511	84,460	75,900	...	5,27,696	7,76,500	6,91,800
4,45,640	4,57,300	4,58,800	15,000	(2) Unproductive	12 B(2)	84,076	60,000	57,700	...	5,29,716	5,17,300	5,16,500
26,96,214	24,60,960	24,20,800	39,000	Total ...	...	4,49,204	3,76,040	3,71,200	...	31,45,418	28,37,000	27,92,000

12 (A).—IRRIGATION WORKS (1) PRODUCTIVE.

1,46,283	31,100	15,000	10,000	A. Extensions and Improvements ...	...	...	...	...	1,46,283	31,100	15,000
3,83,605	3,25,000	3,08,000	...	B. Maintenance and Repairs ...	...	...	...	...	3,83,605	3,25,000	3,08,000
4,42,518	2,64,350	2,58,350	...	C. Establishment	1,26,528	1,11,010	81,340	...	5,69,046	3,75,360	3,39,690
6,683	4,840	4,350	...	D. Tools and Plant	...	...	...	...	6,683	4,840	4,350
-4,258	...	...	...	E. Suspense	...	...	...	...	*-4,258*	...	...
...	...	...	...	F. Charges in England	49,725	..	21,760	...	49,725	...	21,760
...	...	...	...	G. Loss or Gain by Exchange	*-259*	...	...	...	*-259*	...	...
9,74,831	6,25,290	5,85,700	10,000	Total ...	1,75,994	1,11,010	1,03,100	...	11,50,825	7,36,300	6,88,800

12 (A) IRRIGATION WORKS (2) UNPRODUCTIVE.

26,636	37,900	10,000	10,000	A. Extensions and Improvements ...	...	..	...	...	26,636	37,900	10,000
3,99,695	3,49,000	4,11,000	...	B. Maintenance and Repairs ...	...	...	...	...	3,99,695	3,49,000	4,11,000
3,72,393	2,95,170	3,34,730	...	C. Establishment	1,01,823	1,20,570	1,06,130	...	4,74,216	4,15,740	4,40,860
5,377	5,260	5,670	...	D. Tools and Plant	...	...	...	...	5,377	5,260	5,670
-8,543	*-1,000*	*-1,000*	...	E. Suspense—2. Stock and other Suspense Accounts.	...	...	... 28,370	...	*-8,543*	*-1,000*	*-1,000*
...	...	...	...	F. Charges in England	40,007	...	...	...	40,007	...	28,370
...	...	...	...	G. Loss or Gain by Exchange	*-207*	...	...	...	*-207*	...	...
7,95,558	6,86,330	7,60,400	10,000	Total ...	1,41,623	1,20,570	1,34,500	...	9,37,181	8,06,900	8,94,900

* No. of Detailed Account, if any.

Demand No. 11.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B.)		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				12 (B).—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—(1) PRODUCTIVE.							
12,176	6,700	4,000	4,000	A. Extensions and Improvements ...	...	...	...	...	12,176	6,700	4,000
2,82,851	4,56,000	3,94,000	...	B. Maintenance and Repairs	...	...	...	...	2,82,851	4,56,000	3,94,000
1,87,913	2,21,650	2,15,040	...	C. Establishment	31,374	84,460	59,880	...	2,19,287	3,06,110	2,74,920
3,075	6,290	5,360	...	D. Tools and Plant	...	...	...	...	3,075	6,290	5,360
-5,830	1,400	*-2,500*	...	E. Suspense—2. Stock and other Suspense Accounts.	...	...	...	...	*-5,830*	1,400	*-2,500*
...	...	...	...	F. Charges in England	16,221	...	16,020	...	16,221	...	16,020
..	...	...	...	G. Loss or Gain by Exchange	*-84*	...	...	...	*-84*	...	...
4,80,185	6,92,040	6,15,900	4,000	Total ...	47,511	84,460	75,900	...	5,27,696	7,76,500	6,91,800

12 (B).—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS. (2) UNPRODUCTIVE.

4,025	25,300	15,000	15,000	A. Extensions and Improvements ...	...	...	...	...	4,025	25,300	15,000
2,70,808	3,06,000	3,15,000	...	B. Maintenance and Repairs	...	...	...	...	2,70,808	3,06,000	3,15,000
1,68,369	1,21,490	1,24,340	...	C. Establishment	59,788	60,000	45,520	..	2,28,157	1,81,490	1,69,860
3,311	4,510	4,460	...	D. Tools and Plant	...	...	...	...	3,311	4,510	4,460
-873	...	...	...	E. Suspense	...	..	...	...	-873	...	...
...	...	...	...	F. Charges in England	24,415	...	12,180	...	24,415	...	12,180
...	...	...	...	G. Loss or Gain by Exchange	*-127*	...	...	...	*-127*	...	...
4,45,640	4,57,300	4,58,800	15,000	Total ...	84,076	60,000	57,700	...	5,29,716	5,17,300	5,16,500

INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

Controlling Officer—Revenue Secretary.

				A. Irrigation Works.							
...	...	...		*a.* Productive	6,34,517	...		...	6,34,517	...	
...	...	...		*b.* Unproductive	7,58,796	...		...	7,58,796	...	
				B. Navigation, Embankment and Drainage Works.							
...	...	...		*a.* Productive	5,13,023	...		...	5,13,023	...	
...	...	...		*b.* Unproductive	4,60,810	...		...	4,60,810	...	
...	...	...		Total ...	23,67,146	...		...	23,67,146	...	

13.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUE.

Controlling Officer—Chief Engineer, Public Works Department. (Irrigation.)

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39	Estimates, 1939-40.
				SUMMARY.							
1,19,083	1,47,125	1,22,970	5,700	(A) IRRIGATION WORKS ...	13,365	26,095	21,930		1,32,448	1,73,220	1,44,900
4,25,010	2,20,425	2,16,170	1,000	(B) NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	30,027	20,345	24,930		4,55,037	2,40,770	2,41,100
...	+10	...	...	For rounding	...	...			...	+10	
5,44,093	3,67,560	3,39,140	6,700	Total ...	43,392	46,440	46,860		5,87,485	4,14,000	3,86,000

13 (A).—IRRIGATION WORKS.—(1) WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.

4,954	7,500	5,500	5,500	B. Extensions and Improvements ...	...	...	...	...	4,954	7,500	5,500
75,464	76,000	63,000	...	C. Maintenance and Repairs	...	...	...	...	75,464	76,000	63,000
22,097	60,840	53,280	...	D. Establishment	9,601	26,020	17,290	...	31,698	86,860	70,570
...	1,140	920	...	E. Tools and Plant	...	...	...	...	1,057	1,140	920
1,057	...	...	...	G. Charges in England	3,772	...	4,610	...	3.772	...	4,610
...	...	...	...	H. Loss or Gain by Exchange	– 19	...	...	...	– 19	...	...
1,03,572	1,45,480	1,22,700	5,500	Total ...	13,354	26,020	21,900	...	1,16,926	1,7J,500	1,44,600

13 (A).—IRRIGATION WORKS—(2) MISCELLANEOUS EXPENDITURE.

14,638	140	65	...	A. Establishment	7	75	25	...	14,645	215	90
1	5	5	...	B. Tools and Plant	...	...	...	...	1	5	5
60	200	200	200	C. Other Charges	...	...	...	...	60	200	200
812	1,300	...	...	D. Grants-in-aid	...	...	...	...	812	1,300	...
				E. Charges in England	4	...	5	...	4	...	5
15,511	1,645	270	200	Total ...	11	75	30	...	15,522	1,720	300

13 (B).—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—(1) WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
...	1,300	28,800		A. Works	...	...	...	...	...	1,300	28,800
...	5,000	...		B. Extensions and Improvements ...	...	...	...	...	...	5,000	...
2,58,868	1,23,000	1,25,000		C. Maintenance and Repairs	...	...	...	...	2,58,868	1,23,000	1,25,000
1,13,824	37,270	48,245		D. Establishment	17,029	20,045	19,420	...	1,30,853	57,315	67,665
2,315	1,755	2,005		E. Tools and Plant	...	...	...	...	2,315	1,755	2,005
				F. Suspense—							
				1. London Stores—							
...	...	7,200	...	(a) Charges	...	...	...	...	...	...	7,200
...	...	*7,200*	...	(b) *Deduct*—Credits	...	...	...	...	...	..	*7,200*
-327	*-1,500*	7,400	...	(2) Stock and other Suspense Accounts—	...	...	...	...	*-327*	*-1,500*	7,400
301	...	40		G. Charges in England	11,798	...	5,190	...	12,099	...	5,230
-3	...	...		H. Loss or Gain by Exchange	*-60*	...	...	..	*-63*	...	...
3,74,978	1,66,825	2,11,490		Total ...	28,767	20,045	24,610	...	4,03,745	1,86,870	2,36,100

13 (B).—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—(2) MISCELLANEOUS EXPENDITURE.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
2,725	570	650	...	A. Establishment	899	300	255	...	3,624	870	905
96	30	30	...	B. Tools and Plant	...	...	...	...	96	30	30
7,753	2,000	2,000	1,000	C. Other Charges	...	...	...	...	7,753	2,000	2,000
39,458	51,000	2,000	...	D. Grants-in-Aid	..	...	...	...	39,458	51,000	2,000
				E. Charges in England	363	...	65	...	363		65
				F. Loss or Gain by Exchange	-2	...	...	...	-2		...
50,032	53,600	4,680	1,000	Total ...	1,260	300	320	...	51,292	53,900	5,000

14.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

				(A) IRRIGATION WORKS.							
				(1) Productive.							
29,335	15,000	5,000	...	A. WORKS	...	...	...	...	29,335	15,000	5,000
8,071	4,310	1,530	...	B. ESTABLISHMENT	3,502	2,390	630	...	11,573	6,700	2,160
370	200	70	...	C. TOOLS AND PLANT	...	...	..	...	370	200	70
1,149	*700*	*800*	...	E. *Deduct*—RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT.	...	...	...	...	*1,149*	*700*	*800*
...	...	...	...	F. CHARGES IN ENGLAND	1,376	...	170	...	1,376	...	170
...	...	...	...	G. LOSS OR GAIN BY EXCHANGE	-7	...	...	...	-7	...	...
36,627	18.810	5,800	...	**Total** ..	4,871	2,390	800	...	41 498	21,200	6,600
				(2) Unproductive.							
24,774	62,000	37,000	...	A. WORKS	...	...	...	...	24.774	62,000	37,000
6,817	17,790	11,380	...	B. ESTABLISHMENT	2,958	9,670	4,610	...	9,775	27,460	15,990
312	840	560	...	C. TOOLS AND PLANT	...	...	...	...	312	840	560
560	*1,600*	*100*	...	E. *Deduct*—RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT.	...	...	...	...	*560*	*1,600*	*100*
...	...	...	...	F. CHARGES IN ENGLAND	1,162	...	1,250	...	1.162	...	1,250
...	...	...	...	G. LOSS OR GAIN BY EXCHANGE	-6	...	...	...	-6	...	...
31,343	79,030	48,840	...	**Total** ...	4,114	9,670	5,860	...	35,457	88,700	54,700

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39	Estimates, 1939-40.	Nex Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				(B) NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.							
				(1) **Productive.**							
-1,38,145	1,34,000	20,000	...	A. Works	...	...	...	...	*-1,38,145*	1,34,000	20,000
-63,147	38,450	6,270	...	B. Establishment	*-8,239*	20,820	2,500	...	*-71,386*	59,270	8,770
-1,078	1,830	270	...	C. Tools and Plant	...	...	...	...	*-1,078*	1,830	270
68	...	...	...	E. *Deduct*—Receipts and Recoveries on Capital Account.	...	...	...	...	*68*	...	...
			...	F. Charges in England	*-6,481*	...	660	...	*-6,481*	...	660
			...	G. Loss or Gain by Exchange	34	...	...	...	34	...	...
-2,02,438	1,74,280	26,540	...	**Total** ...	-14,686	20,820	3,160	...	-2,17,124	1,95,100	29,700
-1,34,468	2,72,120	81,180	...	**Total 14** ...	-5,701	32,880	9,820	...	-1,40,169	3,05,000	91,000

DEMAND No. 12.

POSTS AND TELEGRAPHS DEPARTMENT (INCLUDING WORKING EXPENSES).

	Voted.	*Charged.*
	Rs.	Rs.
XV. Posts and Telegraphs—*Deduct* Working Expenses, including interest charges Rs. 4,77,000.	79,41,000	*5,93,000*
16. Capital Outlay on Posts and Telegraphs	*-1,33,000*	*Nil*
Total ...	78,08,000	5,93,000

For details *see* Posts and Telegraphs Estimates printed as Appendix I.

5—B-2.

Appropriation A.

INTEREST ON DEBT AND OTHER OBLIGATIONS.

Rs.

Charged ... *68,69,000*

A.—VOTABLE DISBURSEMENTS. Accounts, 1937-38.	A.—VOTABLE DISBURSEMENTS. Allotments, 1938-39.	A.—VOTABLE DISBURSEMENTS. Estimates, 1939-40.	A.—VOTABLE DISBURSEMENTS. New Expenditure.	Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED. Accounts 1937-38.	B.—CHARGED. Allotments, 1938-39.	B.—CHARGED. Estimates, 1939-40.	B.—CHARGED. New Expenditure.	TOTAL (A + B). Accounts, 1937-38.	TOTAL (A + B). Allotments, 1938-39.	TOTAL (A + B). Estimates, 1939-40.
				17.—INTEREST ON DEBT AND OTHER OBLIGATIONS. *Controlling Officer—Finance Secretary.*								
				(A) INTEREST ON RUPEE DEBT.								
				Floating Debt—								
...	...	...	...	C. DISCOUNT ON TREASURY BILLS ...	...	23,648	15,000	15,000	...	23,648	15,000	15,000
...	...	...	...	D. INTEREST ON OTHER FLOATING LOANS, ETC.	...	...	15,000	15,000	...	...	15,000	15,000
				Other Items—								
...	...	...	...	F. BROKERAGE, COMMISSION, ETC. ...	...	584	1,600	1,600	...	584	1,600	1,600
...	...	...	...	I. INTEREST ON BURMA DEBT TO INDIA FOR OTHER LIABILITIES.	...	1,77,23,000	1,75,55,000	1,73,60,800	...	1,77,23,000	1,75,55,000	1,73,60,800
...	...	...	...	**Total, (A)** ...	...	1,77,47,232	1,75,86,600	1,73,92,400	...	1,77,47,232	1,75,86,600	1,73,92,400
				(B) INTEREST ON OTHER OBLIGATIONS.								
				(A) Savings Bank Deposits.								
...	...	...	...	A. INTEREST ON POST OFFICE SAVINGS BANK DEPOSITS (POSTS AND TELEGRAPHS).	...	4,21,928	5,23,000	4,93,000	...	4,21,928	5,23,000	4,93,000
...	...	...	...	B. BONUS ON POST OFFICE CASH CERTIFICATES (POSTS AND TELEGRAPHS).	...	71,000	29,000	1,67,000	...	71,000	29,000	1,67,000
...	...	...	...	**Total Savings Bank Deposits** ...	..	4,92,928	5,52,000	6,60,000	...	4,92,928	5,52,000	6,60,000

				(B) State Provident Funds.								
...	...	...	...	C. Interest on General Provident Fund	17 (B)C	5,71,346	6,41,000	6,42,000	...	5,71,346	6,41,000	6,42,000
...	...	...	...	D. Interest on I.C.S. Provident Fund (Civil).	..	58,781	62,000	54,000	...	58,781	62,000	54,000
...	...	...	...	E. Interest on I.C.S. (Non-European Members) Provident Fund (Civil).	...	3,653	4,000	3,800	...	3,653	4,000	3,800
...	...	...	...	F. Interest on Contributory Provident Funds (Civil).	...	21,397	30,000	25,000	...	21,397	30,000	25,000
...	...	...	...	G. Interest on Deposits of Railway Provident Funds.	...	8,32,147	7,79,400	7,28,000	...	8,32,147	7,79,400	7,28,000
...	...	...	...	H. Interest on Other Miscellaneous Provident Funds (Civil).	...	865	1,100	2,500	...	865	1,100	2,500
...	...	...	...	**Total, State Provident Funds ..**	...	14,88,189	15,17,500	14,55,300	...	14,88,189	15,17,500	14,55,300
				(C) Special Deposit Account.								
...	...	...	...	I. Interest on Railway Staff Benefit Fund.	...	532	300	...	...	532	300	...
				(D) Reserve Funds.								
...	...	...	...	J. Interest on Depreciation Fund (Railways).	...	4,17,403	3,86,000	2,69,200	...	4,17,403	3,86,000	2,69,200
...	...	...	...	K. Interest on Renewals Reserve Fund, Posts and Telegraphs.	...	83,767	77,400	67,300	...	83,767	77,400	67,300
..	...	...	...	**Total, Reserve Funds ...**	...	5,01,170	4,63,400	3,36,500	...	5,01,170	4,63,400	3,36,500
				(E) Other Items.								
...	...	...	...	P. Interest on Cemetery Endowment Fund.	17 (E) P.	1,978	2,000	2,100	...	1,978	2,000	2,100
...	...	..	...	O. Payment to Post Office for Savings Bank and Cash Certificates Work.	...	2,55,925	2,63,000	2,48,000	...	2,55,925	2,63,000	2,48,000
...	...	...	...	**Total, Other Items ...**		2,57,903	2,65,000	2,50,100	...	2,57,903	2,65,000	2,50,100

* No. of Detailed Account, if any.

Appropriation A.—INTEREST ON DEBT AND OTHER OBLIGATIONS.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				(C) TRANSFERS.								
				A. *Deduct*—INTEREST TRANSFERRED TO COMMERCIAL DEPARTMENTS—								
...	...	...	...	*a.* **Forest**	...	*3,16,472*	*3,04,900*	*2,37,800*	...	*3,16,472*	*3,04,900*	*2,37,800*
...	...	...	...	*b.* **Irrigation**	...	*23,67,146*	...	...	...	*23,67,146*	...	...
...	...	...	...	*c.* **Posts and Telegraphs** ...	...	*4,81,964*	*5,02,000*	*4,77,000*	...	*4,81,964*	*5,02,000*	*4,77,000*
				Deduct— B. INTEREST PAID BY BURMA RAILWAY BOARD.	...	*1,20,10,791*	*1,21,41,500*	*1,20,89,500*	...	*1,20,10,791*	*1,21,41,500*	*1,20,89,500*
...	...	...	...	D. INTEREST ON SHARE OF BURMA DEBT ASCRIBED TO THE FEDERATED SHAN STATES—								
...	...	...	...	(2) Debt other than capitalized portion of pensions in issue.	...	*4,07,500*	*4,81,800*	*4,21,400*	...	*4,07,500*	*4,81,800*	*4,21,400*
...	...	...	...	**Total, (C)** ...	...	1,55,83,873	1,34,30,200	1,32,25,700	...	1,55,83,873	1,34,30,200	1,32,25,700
...	...	...	...	For rounding ...	...	...	+400	+400	...	...	+400	+400
...	...	...	...	Nett Total ...	...	49,04,081	69,55,000	68,69,000	...	49,04,081	69,55,000	68,69,000

Detailed Account 17(B) C.—INTEREST ON GENERAL PROVIDENT FUND.

...	...	...	...	(1) Civil	5,30,146	5,90,000	5,90,000	...	5,30,146	5,90,000	5,90,000
...	...	...	...	(2) Posts and Telegraphs	35,273	41,000	44,000	...	35,273	41,000	44,000
...	...	...	...	(3) Defence	5,927	10,000	8,000	...	5,927	10,000	8,000
...	...	...	...	Total ...	5,71,346	6,41,000	6,42,000	...	5,71,346	6,41,000	6,42,000

Detailed Account 17(E) P.—INTEREST ON CEMETERY ENDOWMENT FUND.

...	...	...	...	(1) Civil	936	1,000	1,000	...	936	1,000	1,000
...	...	...	...	(2) Defence	1,042	1,000	1,100	...	1,042	1,000	1,100
...	...	...	...	Total ...	1,978	2,000	2,100	...	1,978	2,000	2,100

* No. of Detailed Account, if any.

APPROPRIATION B.

REDUCTION OR AVOIDANCE OF DEBT.

		Rs.
Charged	...	*87,72,000*

18.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.

Controlling Officer—Finance Secretary.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
...	...	...	...	B. Appropriations towards repayment of Burma debt to India.	57,59,000	49,27,100	50,95,300	...	57,59,000	49,27,100	50,95,300
				C. Appropriations towards repayment of balance of Railway funds—							
...	...	...	...	(i) Provident Fund	21,03,405	21,43,000	18,00,000	...	21,03,405	21,43,000	18,00,000
...	...	...	...	(ii) Depreciation Fund	33,75,000	30,00,000	30,00,000	...	33,75,000	30,00,000	30,00,000
...	...	...	...	D. *Deduct*—Payments by Federated Shan States in reduction of debt to Burma.	*1,09,400*	*1,35,200*	*1,23,600*	...	*1,09,400*	*1,35,200*	*1,23,600*
...	...	...	...	E. *Deduct*—Amount recovered from Burma Railways.	*10,00,000*	...	*10,00,000*	...	*10,00,000*	...	*10,00,000*
...	...	...	...	For rounding	...	+100	+300	...	...	+100	+300
...	...	...	...	Total ...	1,01,28,005	99,35,000	87,72,000	...	1,01,28,005	99,35,000	87,72,000

DEMAND No. 13.

GENERAL ADMINISTRATION (PREMIER).

		Rs.
Voted	...	30,240
Charged	...	*82,280*

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For *details* see *Detailed* Accounts.)	*	B.—CHARGED.				TOTAL (A + B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts 1937-38.	Allotments. 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				20.—GENERAL ADMINISTRATION. *Controlling Officer—Premier's Secretary.*								
...	...	...	...	J1. PREMIER	20J1	26,783	62,500	62,500	...	26,783	62,500	62,500
16,585	27,100	30,080	...	N. CIVIL SECRETARIAT	20N	12,762	32,820	19,780	...	29,347	59,920	49,860
...	120	160	...	Z1. CHARGES IN ENGLAND—b. **High Commissioner**—(3) Unclassified.	...	...	...	...	...	...	120	160
16,585	27,220	30,240	...	**Total** ...		39,545	95,320	82,280	...	56,130	1,22,540	1,12,520

Detailed Account 20J1.—PREMIER.

Controlling Officer—Premier's Secretary.

A. Accounts, 1937-38.	A. Allotments, 1938-39.	A. Estimates, 1939-40.	A. New Expenditure.	Heads of Account.	*	B. Accounts 1937-38.	B. Allotments. 1938-39.	B. Estimates, 1939-40.	B. New Expenditure.	Total Accounts, 1937-38.	Total Allotments, 1938-39.	Total Estimates, 1939-40.
...	...	...	...	(1) Pay of Premier	...	15,000	30,000	30,000	...	15,000	30,000	30,000
...	...	...	...	(2) Pay of Parliamentary Secretaries ...	...	7,500	18,000	18,000	...	7,500	18,000	18,000
...	...	...	...	(3) Allowances, Honoraria, etc.—Fixed (Premier's Allowance).	..	3,000	6,000	6,000	...	3,000	6,000	6,000
...	...	...	...	(4) Allowances, Honoraria, etc.—Fluctuating	...	1,283	8,500	8,500	...	1,283	8,500	8,500
...	...	...	...	**Total** ...	...	26,783	62,500	62,500	...	26,783	62,500	62,500

* No. of Detailed Account, if any.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.

Detailed Account 20N.—CIVIL SECRETARIAT.

				g. **Premier's Office.**							
2,000	4,800	5,500	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	11,293	27,400	16,300	...	13,293	32,200	21,800
...	...	390	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	...	...	390
5,214	12,810	15,190	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	5,214	12,810	15,190
...	...	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	1,444	3,420	1,980	..	1,444	3,420	1,980
257	5,770	3,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	25	2,000	1,500	...	282	7,770	4,500
7,129	3,720	4,000	...	(4) Contingencies	...	...	...	...	7,129	3,720	4,000
1,985	...	2,000	...	(6) Charge for Launches	...	...	...	...	1,985	...	2,000
16,585	27,100	30,080	...	Total ...	12,762	32,820	19,780	...	29,347	59,920	49,860

DEMAND No. 14.

GENERAL ADMINISTRATION (FINANCE DEPARTMENT).

		Rs.
Voted	...	10,19,370
Charged	...	*1,97,030*

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allot-ments, 1938-39.	Esti-mates, 1939-40.	New Expendi-ture.			Accounts 1937-38.	Allot-ments, 1938-39.	Esti-mates, 1939-40.	New Expendi-ture.	Accounts, 1937-38.	Allot-ments, 1938-39.	Esti-mates, 1939-40.
				20.—GENERAL ADMINISTRATION.						*Controlling Officers—Various.*		
...	...	...	...	J2. MINISTERS	20J2	37,968	45,500	45,500	...	37,968	45,500	45,500
1,653	2,000	1,800	...	K. FINANCIAL ADVISER	20K	52,009	58,400	58,730	...	53,662	60,400	60,530
2,00,996	2,10,730	2,10,610	...	N. CIVIL SECRETARIAT	20N	72,282	66,750	63,500	...	2,73,278	2,77,480	2,74,110
3,47,878	3,57,000	3,67,280	...	R. LOCAL FUND AUDIT ESTABLISHMENT ...	20R	32,217	34,620	24,500	...	3,80,095	3,91,620	3,91,780
4,39,862	4,23,300	4,35,760	...	T. GENERAL ESTABLISHMENTS ...	20T	...	...	...	...	4,39,862	4,23,300	4,35,760
1,690	...	3,920	...	Z1. CHARGES IN ENGLAND	20Z1	40,388	9,600	4,800	...	42,078	9,600	8,720
−9	...	...	...	Z2. LOSS OR GAIN BY EXCHANGE ...	...	*−209*	...	...	...	*−218*	...	...
9,92,070	9,93,030	10,19,370	...	**Total** ...	...	2,34,655	2,14,870	1,97,030	...	12,26,725	12,07,900	12,16,400

Detailed Account 20J2.—MINISTERS. *Controlling Officer—Finance Secretary.*

...	...	...	...	(1) Pay of Minister	30,250	30,000	30,000	...	30,250	30,000	30,000
...	...	...	...	(2) Pay of Parliamentary Secretary ...	3,750	9,000	9,000	...	3,750	9,000	9,000
...	...	...	...	(3) Allowances, Honoraria, etc.—Fixed ...	2,500	...	...	...	2,500	...	...
...	...	...	...	(4) Allowances, Honoraria, etc.—Fluctuating ...	1,468	6,500	6,500	...	1,468	6,500	6,500
...	...	...	...	**Total** ...	37,968	45,500	45,500	...	37,968	45,500	45,500

* No. of Detailed Account, if any.

Detailed Account 20K.—FINANCIAL ADVISER. *Controlling Officer—Financial Adviser.*

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
...	...	...	...	(1a) Pay of Officers—Permanent ...	44,000	48,000	48,000	...	44,000	48,000	48,000
...	...	...	...	(2a) Pay of Establishment—Permanent ...	7,570	7,400	7,730	...	7,570	7,400	7,730
...	...	...	...	(3b) Allowances, Honoraria, etc.—Fluctuating	439	3,000	3,000	...	439	3,000	3,000
1,653	2,000	1,800	...	(4) Contingencies	...	...	...	...	1,653	2,000	1,800
1,653	2,000	1,800	...	Total ...	52,009	58,400	58,730	...	53,662	60,400	60,530

Detailed Account 20N.—CIVIL SECRETARIAT. *Controlling Officer—Finance Secretary.*

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				***a.* Finance Department.**							
21,712	25,240	27,320	...	(1a) Pay of Officers—Permanent ...	39,219	39,400	37,600	...	60,931	64,640	64,920
11,043	6,070	9,530	...	(1b) Pay of Officers—Temporary (Non-Contract)	23,401	17,100	15,600	...	34,444	23,170	25.130
1,23,662	1,60,700	1,54,000	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	1,23,662	1,60,700	1,54,000
27,470	5,550	4,320	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	27,470	5,550	4,320
3,389	1,670	3,510	...	(3a) Allowances, Honoraria, etc.—Fixed ...	9,319	9,050	9,800	...	12,708	10,720	13,310
506	2,000	1,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...	343	1,200	500	...	849	3,200	1,500
11,931	8,500	8,500	...	(4) Contingencies	...	...	...	...	11,931	8,500	3,500
910	1,000	1,000	...	(6) Charge for Launches	...	...	...	...	910	1,000	1,000
373	...	1,430	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	...	...	...	373	...	1,430
2,00,996	2,10,730	2,10,610	...	Total ...	72,282	66,750	63,500	...	2,73,278	2,77,480	2,74,110

Detailed Account 20R.—LOCAL FUND AUDIT ESTABLISHMENT.

Controlling Officer—Examiner, Local Fund Accounts.

3,47,878	3,57,000	3,67,280	...	(7) Establishment charges payable to other Governments, Departments, etc.	32,217	34,620	24,500	...	3,80,095	3,91,620	3,91,780
3,47,878	3,57,000	3,67,280	...	**Total** ...	32,217	34,620	24,500	...	3,80,095	3,91,620	3,91,780

Detailed Account 20T.—GENERAL ESTABLISHMENTS.

Controlling Officers—Commissioners of Divisions.

				***b.* Treasury Establishment.**							
3,90,241	3,78,000	3,89,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	3,90,241	3,78,000	3,89,000
1,648	1,400	1,260	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	1,648	1,400	1,260
4,920	4,300	4,400	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	4,920	4,300	4,400
3,485	3,100	3,100	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	3,485	3,100	3,100
38,768	36,500	38,000	...	(4) Contingencies	...	...	...	...	38,768	36,500	38,000
800	...	...	...	(5) Loss	...	...	...	...	800	...	...
4,39,862	4,23,300	4,35,760	...	**Total** ...	...	...	...	...	4,39,862	4,23,300	4,35,760

Detailed Account 20Z1.—CHARGES IN ENGLAND.

				***b.* High Commissioner.**							
1,690	...	3,920	...	(2) Leave and Deputation Salaries and Sterling Overseas Pay.†	40,388	9,600	4,800	...	42,078	9,600	8,720
1,690	...	3,920	...	**Total** ...	40,388	9,600	4,800	...	42,078	9,600	8,720

† Details of Sterling Overseas Pay—Charged :—Accounts, £1,823; Allotment £720 ; Estimate £360.

DEMAND No. 15.

LEGISLATURE AND GENERAL ADMINISTRATION (HOME AND JUDICIAL DEPARTMENTS).

		Voted. Rs.	*Charged.* Rs.
19. Legislature ...	...	7,54,000	*Nil.*
20. General Administration	...	53,12,580	*21,22,560*
Total	...	60,66,580	*21,22,560*

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38	Allotments, 1938-39	Estimates, 1939-40.	New Expenditure.			Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				19.—LEGISLATURE.								
4,41,282	2,90,980	5,64,380	...	A.—HOUSE OF REPRESENTATIVES ...	19A	...	...	...	...	4,41,282	2,90,980	5,64,380
		1,85,620	...	B.—SENATE	19B	...	...	...	...			1,85,620
47,472	3,000	4,000	...	C.—ELECTIONS	...	28,447	...	...	...	75,919	3,000	4,000
4,88,754	2,93,980	7,54,000	...	Total ...		28,447	...	...	...	5,17,201	2,93,980	7,54,000

† 57,246	† 54,000	34,300	...	(1a) Pay of Officers—Permanent		...	...	...	† 57,246	† 54,000	34,300
21,110	29,180	12,930	...	(1b) Pay of Officers—Temporary (Non-Contract)	...	...	...	...	21,110	29,180	12,930
1,83,651	...	4,10,000	...	(1d) Salaries and Daily allowance of members	...	...	...	...	1,83,651	...	4,10,000
60,445	76,500	75,000	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	60,445	76,500	75,000
300	300	150	...	(3a) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	300	300	150
1,03,920	1,23,000	24,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	1,03,920	1,23,000	24,000
14,610	8,000	8,000	...	(4) Contingencies	...	...	...	...	14,610	8,000	8,000
4,41,282	2,90,980	5,64,380	...	Total ...		...	...	...	4,41,282	2,90,980	5,64,380

† Includes figures relating to the Senate.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Actuals, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.

Detailed Account 19B.—SENATE. *Controlling Officer—Secretary, Senate.*

Actuals, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Heads of Account.	Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
...	...	27,000	...	(1*a*) Pay of Officers—Permanent	...	...	...	...	...	...	27,000
Included under Head 19A.	Included under Head 19A.	11,150	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	...	...	...	...	Included under Head 19A.	Included under Head 19A.	11,150
		1,29,320	...	(1*d*) Salaries and daily allowance of members	...	...	...	...			1,29,320
		9,000	...	(2*b*) Pay of Establishment—Temporary (Non-Contract)	...	...	...	...			9,000
		150	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...			150
		7,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...			7,000
		2,000	...	(4) Contingencies	...	...	...	...			2,000
...	...	1,85,620	...	**Total** ...	...	...	...	...	...	...	1,85,620

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A + B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				20. —GENERAL ADMINISTRATION.						*Controlling Officers—Various.*		
...	...	...	...	J2.—MINISTERS	20J2	37,381	45,500	44,500	...	37,381	45,500	44,500
2,43,406	2,48,930	2,51,910	...	N.—CIVIL SECRETARIAT	20N	88,956	77,430	78,280	...	3,32,362	3,26,360	3,30,190
...	...	...	...	P. PUBLIC SERVICE COMMISSION ...	20P	1,09,389	1,21,080	1,24,960	...	1,09,389	1,21,080	1,24,960
3,68,452	3,71,740	3,64,960	...	S.—COMMISSIONERS	20S	2,87,141	2,89,900	2,90,400	...	6,55,593	6,61,640	6,55,360
36,31,743	37,47,200	37,25,370	...	T.—GENERAL ESTABLISHMENTS ...	20T	10,01,902	9,90,000	9,58,700	...	46,33,645	47,37,200	46,84,070
7,78,726	7,76,490	7,75,290	...	U.—SUBDIVISIONAL ESTABLISHMENTS ...	22U		...	...	...	7,78,726	7,76,490	7,75,290
42,734	42,820	42,320	...	V.—OTHER ESTABLISHMENTS	20V	...	...	...	...	42,734	42,820	42,320
34,670	65,200	64,800	...	Y.—DISCRETIONARY GRANTS	20Y	...	...	...	..	34,670	65,200	64,800
2,208	2,330	1,550	...	Z.—MISCELLANEOUS	...	...	..	...	...	2,208	2,330	1,550
1,06,549	86,680	85,880	...	Z1.—CHARGES IN ENGLAND	20Z1	6,45,920	6,63,000	6,25,720	...	7,52,469	7,49,680	7,11,600
– 552	...	...	...	Z2.—LOSS OR GAIN BY EXCHANGE ...	...	– 3,349	...	...	...	– 3,901	...	...
...	+ 210	+ 500	...	For rounding	...	...	...	...	...	...	+ 210	+ 500
52,07,936	53,41,600	53,12,580	...	Total ...	...	21,67,340	21,86,910	21,22,560	...	73,75,276	75,28,510	74,35,140

* No. of Detailed Account, if any.

Demand No. 15.—LEGISLATURE AND GENERAL ADMINISTRATION (HOME AND JUDICIAL DEPARTMENTS).

20.—GENERAL ADMINISTRATION.

A.—VOTABLE DISBURSEMENTS.				Heads of Accounts.	B—CHARGED.				TOTAL (A + B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939 40.	New Expenditure.		Accounts 1937-38.*	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
Detailed Account 20J2.—MINISTERS.									*Controlling Officer—Home Secretary.*		
...	...	...	...	(1) Pay of Minister	32,500	30,000	30,000	...	32,500	30,000	30,000
...	...	...	...	(2) Pay of Parliamentary Secretary ...	3,750	9,000	9,000	...	3,750	9,000	9,000
...	...	...	...	(3) Allowances, Honoraria, etc.—Fluctuating	1,131	6,500	5,500	...	1,131	6,500	5,500
...	...	...	...	Total ...	37,381	45,500	44,500	...	37,381	45,500	44,500
Detailed Account 20N.—CIVIL SECRETARIAT.									*Controlling Officer—Home Secretary.*		
				***b.* Home Department and Judicial Department.**							
31,073	31,400	32,980	...	(1*a*) Pay of Officers—Permanent	66,998	65,960	67,760	...	98,071	97,360	1,00,740
...	...	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract).	10,002	...	...	...	10,002	...	...
1,45,537	1,47,480	1,52,000	...	(2*a*) Pay of Establishment - Permanent ...	...	...	...	...	1,45,537	1,47,480	1,52,000
17,210	17,300	18,570	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	17,210	17,300	18,570
3,016	870	1,010	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	10,532	9,470	9,520	...	13,548	10,340	10,530
1,032	4,000	4,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ..	1,424	2,000	1,000	...	2,456	6,000	5,000
24,579	28,200	25,000	...	(4) Contingencies	...	...	...	...	24,579	28,200	25,000
1,045	1,000	1,000	...	(6) Charge for Launches	...	...	...	...	1,045	1,000	1,000
1,738	...	...	...	(7) Establishment charges payable to other Governments, Departments. etc.	..	...	...	...	1,738	...	...
...	170	...	...	(9) Departmental Committees of Enquiry ...	...	...	...	...	...	170	..
2,25,230	2,30,420	2,34,560	...	Total ...	88,956	77,430	78,280	...	3,14,186	3,07,850	3,12,840

* No. of Detailed Account, if any.

				***h.* Translators' Department.**							
9,960	10,280	10,200	...	(1*a*) Pay of Officers—Permanent	...	...	...	...	9,960	10,280	10,200
7,208	7,220	6,140	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	7,208	7,220	6,140
1,008	1,010	1,010	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	1,008	1,010	1,010
18,176	18,510	17,350	...	**Total** ...	...	...	...	...	18,176	18,510	17,350
2,43,406	2,48,930	2,51,910	...	**Total 20N** ...	88,956	77,430	78,280	...	3,26,362	3,32,360	3,30,190

Detailed Account 20P.—PUBLIC SERVICE COMMISSION. *Controlling Officer—Secretary, Public Service Commission.*

...	...	...	..	(1*a*) Pay of Officers—Permanent	70,940	81,830	82,140	...	70,940	81,830	82,140
...	...	...	...	(2*a*) Pay of Establishment—Permanent ...	10,737	15,520	16,160	...	10,737	15,520	16,160
...	...	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	843	1,010	1,010	...	843	1,010	1,010
...	...	...	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	6,422	9,030	8,750	...	6,422	9,030	8,750
...	...	...	...	(4) Contingencies	20,447	13,690	16,900	...	20,447	13,690	16,900
...	...	...	...	**Total** ...	1,09,389	1,21,080	1,24,960	...	1,09,389	1,21,080	1,24,960

Demand No. 15.—LEGISLATURE AND GENERAL ADMINISTRATION (HOME AND JUDICIAL DEPARTMENTS).

Detailed Account 20S.—COMMISSIONERS.

Controlling Officers—Commissioners of Divisions.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
46,674	41,460	45,380	...	(1a) Pay of Officers—Permanent ...	2,52,329	2,56,000	2,56,000	...	2,99,003	2,97,460	3,01,380
2,51,805	2,57,000	2 50,000	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	2,51,805	2,57,000	2,50,000
1,685	1,900	1,580	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	1,685	1,900	1,580
672	580	...	...	(3a) Allowances, Honoraria, etc.—Fixed ...	30,543	31,900	31,900	...	31,215	32,480	31,900
4,339	5,300	5,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...	4,269	2,000	2,500	...	8,608	7,300	7,500
33,500	33,000	33,000	...	(4) Contingencies	...	...	...	...	33,500	33,000	33,000
29,777	32,500	30,000	...	(6) Charge for Launches	...	...	...	..	29,777	32,500	30,000
3,68,452	3,71,740	3,64,960	...	Total ...	2,87,141	2,89,900	2,90,400	...	6,55,593	6,61,640	6,55,360

				***a.* Revenue, General and Judicial Establishment.**							
8,93,877	9,20,000	8,00,000	...	(1*a*) Pay of Officers—Permanent	7,81,216	8,15,000	7,89,000	...	16,75,093	17,35,000	15,89,000
...	...	...	..	(1*b*) Pay of Officers—Temporary (Non-Contract)	2,325	...	...	...	2,325	...	...
				(2*a*) Pay of Establishment—Permanent							
8,51,192	8,55,000	9,00,000	...	(i) Myoôks and Deputy Myoôks ...	...	...	...	...	8,51,192	8,55,000	9,00,000
8,02,872	7,84,000	7,90,000	...	(ii) Other Establishment	...	...	...	...	8,02,872	7,84,000	7,90,000
3,166	...	670	...	(2*b*) Pay of Establishment—Temporary (Non-Contract)—(ii) Other Establishment.	...	...	...	...	3,166	...	670
620	500	500	...	(2*c*) Pay of Establishment—Temporary (Contract)—(ii) Other Establishment.	...	...	...	...	620	500	500
40,287	39,700	31,200	...	(3*a*) Allowances, Honoraria, etc.—Fixed	81,790	90,000	84,700	...	1,22,077	1,29,700	1,15,900
2,93,263	3,00,000	3,00,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	1,36,571	85,000	85,000	...	4,29,834	3,85,000	3,85,000
5,20,908	6,05,000	6,70,000	...	(4) Contingencies	...	...	...	...	5,20,908	6,05,000	6,70,000
7,515	3,000	8,000	...	(5) Loss	...	...	...	...	7,515	3,000	8,000
2,18,043	2,40,000	2,25,000	...	(6) Charge for Launches	...	...	...	...	2,18,043	2,40,000	2,25,000
36,31,743	37,47,200	37,25,370	...	**Total** ...	10,01,902	9,90,000	9,58,700	...	46,33,645	47,37,200	46,84,070

Detailed Account 20U.—SUBDIVISIONAL ESTABLISHMENTS. *Controlling Officers—Commissioners of Divisions.*

7,11,559	7,10,000	7,10,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	7,11,559	7,10,000	7,10,000
2,331	1,190	1,190	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	2,331	1,190	1,190
10,027	10,300	10,100	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	10,027	10,300	10,100
54,809	55,000	54,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	54,809	55,000	54,000
7,78,726	7,76,490	7,75,290	...	**Total** ...	...	...	...	...	7,78,726	7,76,490	7,75,290

Demand No. 15.—LEGISLATURE AND GENERAL ADMINISTRATION (HOME AND JUDICIAL DEPARTMENTS).

20.—GENERAL ADMINISTRATION.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
Detailed Account 20V.—OTHER ESTABLISHMENTS.									*Controlling Officers—Commissioners of Divisions.*		
				***b.* Boat Establishment.**							
791	940	930	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	791	940	930
832	780	720	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	832	780	720
146	180	170	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	146	180	170
882	800	900	...	(4) Contingencies	...	...	...	...	882	800	900
2,651	2,700	2,720	...	Total ...	...	...	...	...	2,651	2,700	2,720
				***c*, Other Establishments.**							
33,679	34,260	33,500	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	33,679	34,260	33,500
1,756	2,140	2,000	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	1,756	2,140	2,000
4,546	3,620	4,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	4,546	3,620	4,000
102	100	100	...	(4) Contingencies	...	...	...	...	102	100	100
40,083	40,120	39,600	...	Total ...	...	...	...	...	40,083	40,120	39,600
42,734	42,820	42,320	...	Total 20V ...	...	...	...	...	42,734	42,820	42,320

Detailed Account 20Y.—DISCRETIONARY GRANTS.

Controlling Officers—Military Secretary to His Excellency the Governor and Commissioners of Divisions.

9,175	12,000	12.000	...	(1) Governor	...	...	..	...	9,175	12,000	12,000
2,038	3,200	2,800	...	(2) Commissioners	...	...	...	...	2,038	3,200	2,800
23,457	50,000	50,000	...	(3) Deputy Commissioners (for Rural uplift) ...	...	...	...	...	23,457	50,000	50,000
34,670	65,200	64,800	...	Total ...	...	...	...	...	34,670	65,200	64,800

Detailed Account 20Z1.—CHARGES IN ENGLAND.

				a. **Secretary of State.**							
12,855	16,000	15,000	...	(1) Expenses in connection with recruitment and training of Burma Civil Service (Class I) probationers.	...	...	...	...	12,855	16,000	15,000
...	...	...	...	(3) Payments to His Majesty's Exchequer towards expenses of the departments of the Secretary of State.	1,06,667	1,07,000	1,06,680	...	1,06,667	1,07,000	1,06,680
				b. **High Commissioner.**							
...	...	...	...	(1) Allowances for the selected candidates for the Burma Civil Service (Class I).	38,103	36,000	25,680	...	38,103	36,000	25,680
16,414	4,000	840	...	(2) Leave and Deputation Salaries and Sterling Overseas Pay.*	5,01,150	5,20,000	4,93,360	...	5,17,564	5,24,000	4,94,200
77,280	66,680	70,000	...	(4) Salaries and Expenses of the High Commissioner's Department.	...	...	...	...	77,280	66,680	70,000
...	...	40	...	(5) Unclassified	...	...	...	...	...	...	40
1,06,549	86,680	85,880	...	Total ...	6,45,920	6,63,000	6,25,720	...	7,52,469	7,49,680	7,11,600

* Details of Sterling Overseas Pay :—

Charged : Accounts £7,585 ; Allotment £9,000 : Estimate £7,002.

DEMAND No. 16.

GENERAL ADMINISTRATION (DEPARTMENT OF AGRICULTURE AND FORESTS).

		Rs.
Voted	...	1,31,860
Charged	...	*90,970*

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details* see *Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				20.—GENERAL ADMINISTRATION.						*Controlling Officer—Forest Secretary.*		
...	...	...	...	J2.—MINISTERS	20J2	35,745	45,500	45,500	...	35,745	45,500	45,500
1,21,961	1,24,680	1,31,860	...	N.—CIVIL SECRETARIAT	20N	40,202	32,630	45,470	...	1,62,163	1,57,310	1,77,330
396	6,000	...	...	Z1.—CHARGES IN ENGLAND ...	20Z1	...	...	...	...	396	6,000	...
-2	...	...	...	Z2.—LOSS OR GAIN BY EXCHANGE ...	...	...	...	...	...	-2	...	...
1,22,355	1,30,680	1,31,860	...	Total ...	...	75,947	78,130	90,970	...	1,98,302	2,08,810	2,22,830

* No. of Detailed Account, if any.

Detailed Account 20J2.—MINISTERS.

...	...	...	...	(1) Pay of Minister	...	30,242	30,000	30,000	...	30,242	30,000	30,000
...	...	...	...	(2) Pay of Parliamentary Secretary ...	...	3,750	9,000	9,000	...	3,750	9,000	9,000
				(3) Allowances, Honoraria, etc.—Fluctuating.	...	1,753	6,500	6,500	...	1,753	6,500	6,500
...	...	...	...	Total ...	...	35,745	45,500	45,500	...	35,745	45,500	45,500

Detailed Account 20N.—CIVIL SECRETARIAT.

				***c.* Forest Department.**								
22,863	21,800	22,140	...	(1*a*) Pay of Officers—Permanent ...	...	24,164	26,200	24,100	...	47,027	48,000	46,240
4,605	...	...	...	(1*b*) Pay of Officers—Temporary—(Non-Contract).	...	10,513	1,920	14,700	...	15,118	1,920	14,700
83,310	85,000	87,300	...	(2*a*) Pay of Establishment—Permanent	...	...	...	...	...	83,310	85,000	87,300
3,039	5,370	11,910	...	(2*b*) Pay of Establishment—Temporary—(Non-Contract).	...	...	...	...	...	3,039	5,370	11,910
1,120	1,010	1 010	...	(3*a*) Allowances, Honoraria, etc.—Fixed	...	4,983	3,710	6,170	...	6,103	4,720	7,180
295	3,000	1,500	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating.	...	542	800	500	...	837	3,800	2,000
6,729	7,000	6 500	...	(4) Contingencies	...	...	...	...	...	6,729	7,000	6,500
...	1,500	1,500	...	(6) Charge for Launches ...	...	...	...	...	...	...	1,500	1,500
1,21,961	1,24,680	1,31,860	...	Total ...	...	40,202	32,630	45,470	...	1,62,163	1,57,310	1,77,330

Detailed Account 20Z1.—CHARGES IN ENGLAND.

				***b.* High Commissioner.**								
396	6,000	...	...	(2) Leave and Deputation Salaries and Sterling Overseas Pay.	...	...	...	...	...	396	6,000	...
396	6,000	...	...	Total ...	...	...	...	...	...	396	6,000	...

DEMAND No. 17.

GENERAL ADMINISTRATION (EDUCATION DEPARTMENT).

			Rs.
Voted	...	...	1,49,760
Charged	...	...	*1,14,160*

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts 1937-38.	Allotments, 1938-39	Estimates, 1939-40	New Expenditure.	Accounts, 1937-38.	Allotments 1938-39.	Estimates, 1939-40.
20.—GENERAL ADMINISTRATION.										*Controlling Officer—Education Secretary.*		
...	...	...	...	J2. MINISTERS	20J2	36,251	45,500	45,500	...	36,251	45,500	45,500
1,60,605	1,72,220	1,49,520	...	N. CIVIL SECRETARIAT	20N	41,874	44,220	68,660	...	2,02,479	2,16,440	2,18,180
...	...	240	...	Z1. CHARGES IN ENGLAND	20Z1	2,877	...	...	...	2,877	...	240
...	...	...	...	Z2. LOSS OR GAIN BY EXCHANGE ...	...	−15	...	...	...	−15	...	...
1,60,605	1,72,220	1,49,760	...	Total ...	...	80,987	89,720	1,14,160	...	2,41,592	2,61,940	2,63,920

* No. of Detailed Account, if any.

Detailed Account 20J2.—MINISTERS.

...	...	...	...	(1) Pay of Minister ...	...	30,242	30,000	30,000	...	30,242	30,000	30,000
...	...	...	...	(2) Pay of Parliamentary Secretary ...	...	3,750	9,000	9,000	...	3,750	9,000	9,000
...	...	...	...	(3) Allowances, Honoraria, etc.—Fluctuating	...	2,259	6,500	6,500	...	2,259	6,500	6,500
...	...	...	...	Total ...	...	36,251	45,500	45,500	...	36,251	45,500	45,500

Detailed Account 20N.—CIVIL SECRETARIAT.

				d. **Education Department.**								
8,062	9,190	10,120	...	(1*a*) Pay of Officers—Permanent ...	...	35,348	37,200	36,460	...	43,410	46,390	46,580
18,997	20,400	...	...	(1*b*) Pay of Officers—Temporary—(Non-Contract.	...	...	...	22,240	...	18,997	20,400	22,240
1,14,178	1,09,500	1,11,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	...	1,14,178	1,09,500	1,11,000
9,488	17,430	17,400	...	(2*b*) Pay of Establishment—Temporary—(Non-Contract.)	...	...	...	...	...	9,488	17,430	17,400
1,261	1,300	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	5,897	5,920	9,460	...	7,158	7,220	9,460
136	2,500	1,500	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	629	1,100	500	...	765	3,600	2,000
6,663	7,500	7,500	...	(4) Contingencies	...	...	...	...	...	6,663	7,500	7,500
1,820	4,400	2,000	...	(6) Charge for Launches	...	...	...	...	...	1,820	4,400	2,000
1,60,605	1,72,220	1,49,520	...	Total ...		41,874	44,220	68,660	...	2,02,479	2,16,440	2,18,180

Detailed Account 20Z1.—CHARGES IN ENGLAND.

				b. **High Commissioner.**								
...	...	...	...	(2) Leave and Deputation Salaries and Sterling Overseas Pay.†	...	2,877	...	...	...	2,877	...	...
...	...	240	...	(4) Unclassified	...	...	...	...	...	...	...	240
...	...	240	...	Total ...		2,877	...	...	...	2,877	...	240

† Sterling Overseas Pay—Nil.

DEMAND No. 18.

GENERAL ADMINISTRATION (DEPARTMENT OF LANDS AND REVENUE).

Voted ... Rs. 3,37,950
Charged ... Rs. 2,36,600

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				20.—GENERAL ADMINISTRATION. *Controlling Officer—Various.*								
...	...	...	...	J2. MINISTERS	20J2	31,657	45,500	45,500	...	31,657	45,500	45,500
1,77,895	1,61,270	1,66,990	...	N. CIVIL SECRETARIAT	20N	29,586	31,320	25,320	...	2,07,481	1,92,590	1,92,310
1,63,052	1,71,560	1,70,960	..	Q. FINANCIAL COMMISSIONERS	20Q	1,46,090	1,53,180	1,51,380	...	3,09,142	3,24,740	3,22,340
108	4,000	...	..	Z1. CHARGES IN ENGLAND	20Z1	1,071	14,400	14,400	...	1,179	18,400	14,400
−1	...	...	...	LOSS OR GAIN BY EXCHANGE		−6	...	...	...	−7	...	...
3,41,054	3,36,830	3,37,950	...	**Total** ...		2,08,398	2,44,400	2,36,600	...	5,49,452	5,81,230	5,74,550

Detailed Account.—20J2—MINISTERS.

...	...	...	...	(1) Pay of Minister	27,500	30,000	30,000	...	27,500	30,000	30,000
...	...	...	...	(2) Pay of Parliamentary Secretary ...	3,750	9,000	9,000	...	3,750	9,000	9,000
...	...	...	...	(3) Allowances, Honoraria, etc.—Fluctuating ...	407	6.500	6,500	...	407	6,500	6,500
...	...	...	...	Total ...	31,657	45,500	45,500	...	31,657	45,500	45,500

*No. of Detailed Account, if any.

Detailed Account.—20N—CIVIL SECRETARIAT. *Controlling Officer—Secretary, Department of Lands and Revenue.*

				c. **Lands and Revenue Department and Commerce Department.**							
18,350	23,780	22,530	...	(1*a*) Pay of Officers—Permanent	26,191	27,200	21,400	...	44,541	50,980	43,930
8,832	...	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	...	...	...	...	8,832	...	...
92,409	1,21,530	1,23,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	92,409	1,21,530	1,23,000
29,093	440	450	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	29,093	440	450
336	520	1,010	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	3,395	3,420	3,420	...	3,731	3,940	4,430
583	2,000	3,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating...	...	700	500	...	583	2,700	3,500
24,317	13,000	13,000	...	(4) Contingencies	...	...	...	...	24,317	13,000	13,000
1,885	...	4,000	...	(6) Charges for Launches ...	...	...	...	...	1,885	...	4,000
2,090	...	...	...	(7) Establishment Charges payable to other Governments, Departments, etc.	...	...	...	...	2,090	...	...
1,77,895	1,61,270	1,66,990	...	**Total** ...	29,586	31,320	25,320	...	2,07,481	1,92,590	1,92,310

Detailed Account 20Q.—FINANCIAL COMMISSIONERS. *Controlling Officer—Financial Commissioners.*

10,117	5,760	5,760	...	(1*a*) Pay of Officers—Permanent ...	85,669	84,000	84,000	...	95,786	89,760	89,760
...	...	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	45,909	50,000	52,200	...	45,909	50,000	52,200
1,42,059	1,52,000	1,53,200	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	1,42,059	1,52,000	1,53,200
1,049	...	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	1,049	..	...
...	...	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	13,524	13,680	13,680	...	13,524	13,680	13,680
99	4,000	3,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	988	5,500	1,500	...	1,087	9,500	4,500
9,728	8,800	8,000	...	(4) Contingencies	...	...	...	...	9,728	8,800	8,000
...	1,000	1,000		(6) Charge for Launches	...	..	...	...	...	1,000	1,000
1,63,052	1,71,560	1,70,960	...	**Total** ...	1,46,090	1,53,180	1,51,380	...	3,09,142	3,24,740	3,22,340

Detailed Account 20Z1.—CHARGES IN ENGLAND.

				b.—**High Commissioner.**							
...	...	...	...	(2) Leave and Deputation Salaries and Sterling Overseas Pay. †	1,071	14,400	14,400	...	1,071	14,400	14,400
108	4,000	...	...	(5) Unclassified	...	...	...	...	108	4,000	...
108	4,000	...	...	Total ...	1,071	14,400	14,400	...	1,179	18,400	14,400

† Represents Sterling Overseas Pay.

DEMAND No. 19.

GENERAL ADMINISTRATION (DEPARTMENT OF COMMERCE AND INDUSTRY).

Voted	...	Rs.	22,780
Charged	...	*Rs.*	*1,00,570*

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				20.—GENERAL ADMINISTRATION. *Controlling Officer—Commerce Secretary.*								
...	...	...	...	J2.—MINISTERS	...	21,558	45,500	45,500	...	21,558	45,500	45,500
7,540	300	300	...	N.—CIVIL SECRETARIAT	20N	44,008	52,970	52,910	...	51,548	53,270	53,210
38,416	14,520	22,480	...	Z1.—CHARGES IN ENGLAND ..	20Z1	39,802	4,800	2,160	...	78,218	19,320	24,640
–199	...	...	...	LOSS OR GAIN BY EXCHANGE ...	...	*206*		...	...	*405*	...	...
45,757	14,820	22,780	...	Total ...	...	1,05,162	1,03,270	1,00,570	...	1,50,919	1,18,090	1,23,350

Detailed Account 20J2.—MINISTERS.

...	..		...	(1) Pay of Minister	12,059	30,000	30,000	...	12,059	30,000	30,000
...	...		...	(2) Pay of Parliamentary Secretary ...	3,750	9,000	9,000	...	3,750	9,000	9,000
...	...		...	(3) Allowances, Honoraria, etc.—Fluctuating	5,749	6,500	6,500	...	5,749	6,500	6,500
...	...		...	Total ...	21,558	45,500	45,500	...	21,558	45,500	45,500

* No. of Detailed Account, if any.

Detailed Account 20N.—CIVIL SECRETARIAT.

				f.—Commerce Department.							
...	...	...	...	(1*a*) Pay of Officers—Permanent	36,060	45,800	46,400	...	36,060	45,800	46,400
3,300	300	300	...	(1*b*) Pay of Officers—Temporary (Non-Contract). ...	...	...	...	...	3,300	300	300
...	...	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	5,720	5,870	6,010	...	5,720	5,870	6,010
...	...	...	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	2,228	1,300	500	...	2,228	1,300	500
4,240	...	...	...	(4) Contingencies	...	...	...	...	4,240	...	...
7,540	300	300	...	Total ...	44,008	52,970	52,910	...	51,548	53,270	53,210

Detailed Account 20Z1.—CHARGES IN ENGLAND.

				b.—High Commissioner.							
...	...	...	...	(2) Leave and Deputation Salaries and Sterling Overseas Pay.†	39,802	4,800	2,160	...	39,802	4,800	2,160
38,416	14,520	22,480	...	(5) Unclassified	...	...	...	...	38,416	14,520	22,480
38,416	14,520	22,480	...	Total ...	39,802	4,800	2,160	...	78,218	19,320	24,640

† Represents Sterling Overseas Pay.

DEMAND No. 20.

AUDIT.

Voted ... Rs. 12,19,160
Charged ... *Rs.* *1,47,840*

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				21.—AUDIT.						*Controlling Officers—Various.*		
89,897	1,04,710	1,02,990	...	A. AUDITOR-GENERAL	21A	53,254	58,570	55,520	...	1,43,151	1,63,280	1,58.510
17,67,330	18,75,300	17,95,210	...	B. ACCOUNTS AND AUDIT OFFICES ..	21B	4,95,481	4,41,170	3,69,710	...	22,62.791	22,16,470	21,64,920
30	2,000	40	...	C. CHARGES IN ENGLAND	21D	18,311	18,800	35,320	..	18,341	20,800	35,360
...	*−480*	...	...	For rounding ...	...	...	...	...	...	...	*−480*	...
...	...	...	...	D. LOSS OR GAIN BY EXCHANGE ...	...	*−95*	...	...	...	*−95*	...	...
18,57,257	18,81,330	18,98,240	...	Total ...	...	5,66,931	5,18,540	4,60,550	...	24,24.188	24,00,070	23,58,790
7,05,504	*6,81,410*	*6,79,080*	...	E. *Deduct*—ESTABLISHMENT CHARGES RECOVERABLE FROM OTHER GOVERNMENTS, DEPARTMENTS, ETC.	21E	*4,19,229*	*3,54,660*	*3,12,710*	...	*11,24.733*	*10,36,070*	*9,91,790*
11,51,753	12,00,120	12,19,160	...	Total ...	...	1,47,702	1,63,880	1,47,840	...	12,99,455	13,64.000	13,67,000

Detailed Account—21A. AUDITOR-GENERAL. *Controlling Officer—Auditor-General.*

10,119	11,220	11,820	...	(1*a*) Pay of Officers—Permanent ...	38,500	42,000	42,000	...	48,619	53,220	53,820
...	...	6,700	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	...	...	...	...	...	...	6,700
59,017	74,500	68,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	59,017	74,500	68,000
6,683	7,420	8.890	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	3,135	3,420	3,420	...	9,818	10,840	12,310
3,154	750	1,800	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	854	1,400	2,500	...	4,008	2,150	4,300
4,666	3,000	2,600	...	(4) Contingencies	...	...	...	...	4,666	3,000	2,600
6.258	7,820	3,180	...	(7) Establishment charges payable to other Governments, Departments, etc.	10,765	11,750	7,600	...	17,023	19,570	10,780
89,897	1,04,710	1,02,990	...	Total ...	53,254	58,570	55,520	...	1,45,151	1,63,280	1,58,510

* No. of Detailed Account, if any.

				***a.* Accountant-General.**								
87,334	85,600	99,680	...	(1*a*) Pay of Officers—Permanent	53,204	60,720	58,310	...	1,40,538	1,46,320	1,57,990
...	...	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	728	...	...	...	728	...	...
8,45,940	8,85,000	8,95,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	8,45,940	8,85,000	8,95,000
20,096	13,190	16,000	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	20,096	13,190	16,000
58,233	58,000	57,800	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	12,786	12,650	10,130	...	71,019	70,650	67,930
21,425	24,000	23,500	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	994	1,000	2,500	...	22,419	25,000	26,000
24,959	20,000	20,000	...	(4) Contingencies	...	...	...	...	24,959	20,000	20,000
5,823	8,860	5,130	...	(7) Establishment charges payable to other Governments, Departments, etc.	13,295	16,940	8,020	...	19,118	25,800	13,150
1,984	*760*	*980*	...	(8) *Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	...	...	...	...	*1,984*	*760*	*980*
10,61,826	10,93,890	11,16,130	...	**Total, *a*** ...	81,007	91,310	78,960	...	11,42,833	11,85,200	11,95,090
				***b.* Local Fund Audit Establishment.**								
83,723	80,000	93,780	...	(1*a*) Pay of Officers—Permanent	21,600	21,600	1,800	...	1,05,323	1,01,600	95,580
2,15,587	2,30,000	2,25,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	2,15,587	2,30,000	2,25,000
...	...	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	5 220	5,220	440	...	5,220	5,220	440
40,864	40,000	41,500	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	622	3,000	300	...	41,486	43,000	41,800
7,705	7,000	7,000	...	(4) Contingencies	...	...	...	...	7,705	7,000	7,000
3,47,879	3,57,000	3,67,280	..	**Total, *b*** ...	27,442	29,820	2,540	...	3,75,321	3,86,820	3,69,820

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				Detailed Account—21B. ACCOUNTS AND AUDIT OFFICES—concld.							
				c. **Posts and Telegraphs Audit and Account Offices**							
...	25,120	25,810	...	(1*a*) Pay of Officers—Permanent	...	...	...	...	...	25,120	25,810
...	1,000	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract).	...	...	...	...	...	1,000	...
...	2,24,000	2,25,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	...	2,24,000	2,25,000
...	10,980	14,400	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	10,980	14,400
...	12,340	12,600	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	...	12,340	12,600
...	4,000	3,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating...	...	...	...	...	...	4,000	3,000
...	32,900	26,400	...	(4) Contingencies	...	...	...	...	...	32,900	26,400
..	9,740	4,580	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	...	...	...	...	9,740	4,580
...	*66,440*	*56,990*	...	(8) *Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	...	...	...	...	...	*66,440*	*56,990*
2,89,869	2,53,640	2,54,800	...	Total, c ...	...	...	...	...	2,89,869	2,53,640	2,54,800

				***d.* Railway Audit Office.**							
18,946	19,670	12,600	...	(1*a*) Pay of Officers—Permanent	...	...	...	...	18,946	19,670	12,600
33,426	34,800	30,250	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	33,426	34,800	30,250
6,087	6,280	5,700	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	6,087	6,280	5,700
1,200	900	700	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	1,200	900	700
1,230	1,160	1,080	...	(4) Contingencies	...	...	...	...	1,230	1,160	1,080
6 867	7,960	6,670	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	...	...	...	6,867	7,960	6,670
67,756	70,770	57,000	...	**Total, *d*** ...	...	...	...	...	67,756	70,770	57,000
...	...	...	...	***e.* Military Accounts Office (including charges in England).**	3,87,012	3,20,040	2,88,210	...	3,87,012	3,20,040	2,88,210
17,66,790	17,75 300	17,95,210	...	**Total 21B** ...	4,95,461	4,41,170	3,69,710	...	22,57,476	22,16,470	21,64,920

Detailed Account—21D. CHARGES IN ENGLAND.

...	...	...	....	***a.* Secretary of State.** ...	13,333	14,000	13,360	...	13,333	14,000	13,360
				***b.* High Commissioner.**							
...	2,000	...	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.*	4,978	4,800	21,960	...	4,978	6,800	21,960
30	...	40	...	(3) Unclassified	...	...	...		30	...	40
30	2,000	40	...	**Total 21D** ...	18,311	18,800	35,320	...	18,341	20,800	35,360

Detailed Account—21E. *Deduct* RECOVERIES.

3,47,879	*3,57,000*	*3,67,210*	...	(1) Local Fund Audit Establishment (including charges in England).	*32,217*	*34,620*	*24,500*	...	*3,80,096*	*3,91,620*	*3,91,780*
2,89,869	*2,53,640*	*2,54,800*	...	(2) Posts and Telegraphs Audit and Accounts Office.	...	...	...	...	*2,89,869*	*2,53,640*	*2,54,800*
67,756	*70,770*	*57,000*	...	(3) Railway Audit Office	...	...	...	...	*67,756*	*70,770*	*57,000*
...	...	...	...	(4) Military Accounts Office	*3,87,012*	*3,20,040*	*2,88,210*	...	*3,87,012*	*3,20,040*	*2,88,210*
7,05,504	6,81,410	6,79,080	...	**Total** ...	4,19,229	3,54,660	3,12,710	...	11,24,733	10,36,070	9,91,790

* Details of Sterling Overseas Pay—Charged :—Accounts £ 373. Allotment £ 360. Estimate £ 30.

DEMAND No. 21.

ADMINISTRATION OF JUSTICE.

Voted ... Rs. 36,63,320
Charged ... Rs. *18,12,000*

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				22.—ADMINISTRATION OF JUSTICE.						*Controlling Officers—Various.*		
...	...	...	...	A. HIGH COURT	22A	9,64,477	9,72,630	9,93,810	...	9,64,477	9,72,630	9,93,810
3,55,935	3,47,070	3,44,920	...	B. LAW OFFICERS	22B	55,322	56,500	43,500	...	4,11,257	4,03,570	3,88,420
...	...	...	...	C. ADMINISTRATOR-GENERAL AND OFFICIAL TRUSTEE.	22C	79,115	78,440	81,340	...	79,115	78,440	81,340
19,56,487	19,73,500	19,62,500	...	D. CIVIL AND SESSIONS COURTS ...	22D	5,29,744	5,26,000	5,28,000	...	24,86,231	24,99,500	24,90,500
1,21,761	1,26,420	1,30,820	...	E. COURTS OF SMALL CAUSES ...	22E	...	...	...	...	1,21,761	1,26,420	1,30,820
11,99,146	12,01,240	12,12,880	...	F. CRIMINAL COURTS	22F	15,846	10,270	10,870	...	12,14,992	12,11,510	12,23,750
845	14,000	12,200	...	G. CHARGES IN ENGLAND	22G	2,66,123	2,25,120	1,54,480	...	2,66,968	2,39,120	1,66,680
-4	...	...	...	H. LOSS OR GAIN BY EXCHANGE ...	...	-1,379	...	...	...	-1,383	...	...
...	*-190*	...	...	For rounding	...	...	...	...	...	...	*-190*	...
36,34,170	36,62,040	36,63,320	...	Total ...	...	19,09,248	18,68,960	18,12,000	...	55,43,418	55,31,000	54,75,320

* No. of Detailed Account, if any.

Detailed Account 22A.—HIGH COURT. *Controlling Officer—High Court.*

				(1*a*) Pay of Officers—Permanent—							
...	...	...	...	(i) Judges	4,16,226	4,30,000	4,27,000	..	4,16,226	4,30,000	4,27,000
...	...	...	...	(ii) Registrars and other Officers ...	1,09,818	1,06,000	1,21,400	...	1,09,818	1,06,000	1,21,400
...	...	...	...	(1*b*) Pay of Officers—Temporary—(Non-Contract. (i) Registrar and other officers ...	960	...	...	...	960	...	...
...	...	...	...	(2*a*) Pay of Establishment—Permanent ...	3,81,571	3,86,990	3,92,000	...	3,81,571	3,86,990	3,92,000
...	...	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	4,988	840	3,910	...	4,988	840	3,910
...	...	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	6,074	6,200	6,700	...	6,074	6,200	6,700
...	...	...	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	3,341	6,500	7,000	...	3,341	6,500	7,000
...	...	...	...	(4) Contingencies ...	41,499	34,800	34,500	...	41,499	34,800	34,500
...	...	...	...	(6) Charge for Launches ...	...	1,300	1,300	...	...	1,300	1,300
...	...	...	...	Total ...	9,64,477	9,72,630	9,93,810	...	9,64,477	9,72,630	9,93,810

Detailed Account 22B.—LAW OFFICERS. *Controlling Officers—Sub-Head a. Advocate-General, Sub-head b. Commissioner of Police and Commissioners of Divisions.*

				a. **English Law Officers.**							
56,700	43,200	43,200	...	(1*a*) Pay of Officers—Permanent ...	47,484	48,000	36,000	...	1,04,184	91,200	79,200
...	4,800	4,800	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	...	...	...	...	..	4,800	4,800
15,445	12,500	12,400	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	15,445	12,500	12,400
1,800	1,800	1,800	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	1,800	1,800	1,800
900	6,000	3,500	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	98	...	...	...	998	6,000	3,500
2,144	2,400	2,400	...	(4) Contingencies	...	...	...	...	2,144	2,400	2,400
76,989	70,700	68,100	...	Total ...	47,582	48,000	36,000	...	1,24,571	1,18,700	1,04,100

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				Detailed Account 22B.—LAW OFFICERS—*concld.*							
				b. **Mofussil Establishment.**							
12,461	11,340	11,640	...	(1*a*) Pay of Officers—Permanent	...	...	...	...	12,461	11,340	11,640
43,602	43,270	43,300	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	43,602	43,270	43,300
2,880	2,880	2,880	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	2,880	2,880	2,880
1,84,421	1,86,000	1,86,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	1,84,421	1,86,000	1,86,000
35,582	32,880	33,000	...	(4) Contingencies	7,740	8,500	7,500	...	43,322	41,380	40,500
2,78,946	2,76,370	2,76,820	...	Total ...	7,740	8,500	7,500	...	2,86,686	2,84,870	2,84,320
3,55,935	3,47,070	3,44,920	...	Total 22B ...	55,322	56,500	43,500	...	4,11,257	4,03,570	3,88,420

Detailed Account 22C.—ADMINISTRATOR-GENERAL AND OFFICIAL TRUSTEE. *Controlling Officer—Administrator-General.*

	...	...	...	(1*a*) Pay of Officers—Permanent ...	27,600	27,600	27,600	...	27,600	27,600	27,600
	...	...	...	(2*a*) Pay of Establishment—Permanent ...	50,453	49,500	51,800	..	50,453	49,500	51,800
	...	...	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	40	40	...	...	40	40
	...	...	...	(4) Contingencies	1,062	1,300	1,900	...	1,062	1,300	1,900
	...	...	...	Total ...	79,115	78,440	81,340	...	79,115	78,440	81,340

Detailed Account 22D.—CIVIL AND SESSIONS COURTS. *Controlling Officer—High Court.*

				a. **District and Sessions Judges.**							
3,15,447	3,40,000	3,40,000	...	(1*a*) Pay of Officers—Permanent	4,80,835	4,75,000	4,77,000	...	7,96,282	8,15,000	8,17,000
...	...	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	...	...	...	...	...	...	...
13,17,746	13,25,000	13,10,000	...	(2*a*) Pay of Establishment—Permanent	...	...	...	...	13,17,746	13,25,000	13,10,000
6,211	...	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	6,211	...	...
5,636	6,000	6,000	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	29,005	34,000	35,000	...	34,641	40,000	41,000
1,42,820	1,42,000	1,42,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	19,904	17,000	16,000	...	1,62,724	1,59,000	1,58,000
1,57,537	1,58,000	1,63,000	...	(4) Contingencies	...	...	...	...	1,57,537	1,58,000	1,63,000
10,700	1,000	500	...	(5) Loss	...	...	...	...	10,700	1,000	500
390	1,500	1,000	...	(6) Charge for Launches	...	...	...	...	390	1,500	1,000
19,56,487	19,73,500	19,62,500	...	**Total** ...	5,29,744	5,26,000	5,28,000	...	24,86,231	24,99,500	24,90,500

Detailed Account 22E.—COURTS OF SMALL CAUSES. *Controlling Officer—Chief Judge, Small Cause Court.*

				a. **Small Cause Court, Rangoon.**							
55,279	56,760	57,960	...	(1*a*) Pay of Officers—Permanent	...	...	...	...	55,279	56,760	57,960
60,611	62,690	61,600	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	60,611	62,690	61,600
...	...	4,100	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	...	4,100
2,210	2,620	3,110	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	2,210	2,620	3,110
...	350	350	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	...	350	350
3,661	4,000	3,700	...	(4) Contingencies	...	...	...	...	3,661	4,000	3,700
1,21,761	1,26,820	1,30,820	...	**Total** ...	...	...	...	...	1,21,761	1,26,420	1,30,820

Detailed Account 22F.—CRIMINAL COURTS.

Controlling Officers—a. High Court and b. Commissioners of Divisions.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B)		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				a. Additional Magistrates—Judicial.							
1,50,441	1,57,100	1,46,000	...	(1a) Pay of Officers—Permanent	...	...	...	...	1,50,441	1,57,100	1,46,000
2,850	...	...	...	(1b) Pay of Officers—Temporary (Non-Contract)	...	...	...	...	2,850	...	...
1,26,710	1,30,000	1,31,000	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	1,26,710	1,30,000	1,31,000
790	...	...	...	(2b) Pay of Establishment—Temporary ...	...	...	...	...	790	...	...
6,691	6,000	6,800	...	(3a) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	6,691	6,000	6,800
10,422	12,500	12,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	10,422	12,500	12,000
2,89,665	2,90,000	3,00,000	...	(4) Contingencies	...	...	...	...	2,89,665	2,90,000	3,00,000
...	100	100	...	(5) Loss	...	...	...	...	...	100	100
5,87,569	5,95,700	5,95,900	...	Total ...	...	...	...	...	5,87,569	5,95,700	5,95,900
				b. Other Magistrates.							
25,206	27,000	26,360	...	(1a) Pay of Officers—Permanent	8,740	8,000	8,600	...	33,946	35,000	34,960
15,646	24,000	23,320	...	(1b) Pay of Officers—Temporary (Non-Contract)	3,387	...	...	...	19,033	24,000	23,320
1,04,202	1,07,000	1,03,800	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	1,04,202	1,07,000	1,03,800
950	980	1,010	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	950	980	1,010
2,738	2,560	2,490	...	(3a) Allowances, Honoraria, etc.—Fixed ...	3,440	2,270	2,270	...	6,178	4,830	4,760
21,804	19,000	20,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating	279	...	...	...	22,083	19,000	20,000
4,39,200	4,25,000	4,40,000	...	(4) Contingencies	...	...	...	...	4,39,200	4,25,000	4,40,000
1,831	...	...	...	(5) Loss	...	...	...	...	1,831	...	...
6,11,577	6,05,540	6,16,980	...	Total ...	15,846	10,270	10,870	...	6,27,423	6,15,810	6,27,850
11,99,146	12,01,240	12,12,880	...	Total 22F ...	15,846	10,270	10,870	...	12,14,992	12,11,510	12,23,750

845	2,000	1,000	...	*a.* **Secretary of State.**	...	8,000	520	...	845	10,000	1,520
				b. **High Commissioner.**						
...	12,000	10,800	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.†	2,66,123	2,17,120	1,53,960	...	2,66,123	2,29,120	1,64,760
...	...	400	...	(3) Unclassified	...	...	...	...	...	...	400
845	14,000	12,200	...	**Total** ...	2,66,123	2,25,120	1,54,480	...	2,66,968	2,39,120	1,66,680

† Details of Sterling Overseas Pay —Charged—Accounts £2,659 ; Allotment £3,614 ; Estimate £3,247.

DEMAND No. 22.

JAILS.

		Rs.
Voted	...	32,63,680
Charged	...	*1,47,320*

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A + B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				23.—JAILS AND CONVICT SETTLEMENTS. *Controlling Officers—Various.*								
23,89,064	24,99,180	24,87,780	1,42,220	A. JAILS	23A	1,28,069	1,36,270	1,05,520	...	25,17,133	26,35,450	25,93,300
6,59,667	7,09,870	6,94,080	13,100	B. JAIL MANUFACTURES ...	23B	...	...	...	...	6,59,667	7,09,870	6,94,080
4.599	7,500	7.500		C. WORKS [(1) Quarries] ...	...	...	...	...	...	4,599	7,500	7,500
86,026	45,120	74,320	...	D. CHARGES IN ENGLAND ...	23D	10,933	8,120	41,800	...	96,959	53,240	1,16,120
...	...	...	...	E. LOSS OR GAIN BY EXCHANGE ...	...	...	...	...	...	...	...	
-446	*-60*	...	...	For rounding	...	*-56*	...	...	...	*-502*	*-60*	
31,38,910	32,61,610	32,63,680	1,55,320	Total ...	..	1,38,946	1,44,390	1,47,320	...	32,77,856	34,06,000	34,11,000

Detailed Account 23A.—JAILS.

				SUMMARY.								
1,23,738	1,24,410	1,23,000	...	*JAILS*	...	43,967	46,540	34,010	...	1,67,705	1,70,950	1,57,010
11,94,460	12,78,790	12,60,710	...	*CENTRAL JAILS*	...	77,494	80,920	64,850	...	12,71,954	13,59,710	13,25,560
4,37,008	4,56,130	4,49,920	...	*DISTRICT JAILS*	...	5,648	7,690	5,700	...	4,42,656	4,63,820	4,55,620
40,863	44,480	45,080	...	*SUB-JAILS*	...	600	700	600	...	41,463	45,180	45,680
2,80,357	2,93,240	2,91,180	1,38,020	*CONVICT CAMPS*	...	360	420	360	...	2,80,717	2,93,660	2,91,540
2,55,737	2,39,020	2,48,790	...	*LOCK-UPS*	...	...	...	...	...	2.55,737	2,39,020	2,48,790
56,901	63,110	69,100	4,200	*BORSTAL INSTITUTE*	...	...	...	...	...	56,901	63,110	69,100
23,89,064	24,99,180	24,87,780	1,42,220	Total	...	1,28,069	1,36,270	1,05,520	...	25,17,133	26,35,450	25,93,300

* No. of detailed account, if any.

				a. **Superintendence.**							
14,396	16,200	16,800	...	(1*a*) Pay of Officers—Permanent ...	29,371	29,980	28,090	...	43,767	46,180	44,890
78,886	80,000	87,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	78,886	80,000	87,000
10,875	12,000	540	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	10,875	12,000	540
1,200	1,300	1,300	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	3,420	3,420	3,420	...	4,620	4,720	4,720
2,797	2,800	2,800	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	1,580	2,500	2,500	...	4,377	5,300	5,300
11,018	8,500	10,950	...	(4) Contingencies	...	...	...	...	11,018	8,500	10,950
360	100	100	...	(6) Charge for Launches	...	...	...	...	360	100	100
...	...	...	...	(7) Establishment charges payable to other Governments, Departments, etc.	9,596	10,640	...	...	9,596	10,640	...
1,19,532	1,20,900	1,19,490	...	Total ...	43,967	46,540	34,010	...	1,63,499	1,67,440	1,53,500
				b. **Training School.**							
473	480	480	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating		...	...	...	473	480	480
3,733	3,030	3,030	...	(4) Contingencies	...	...	...	...	3,733	3,030	3,030
4,206	3,510	3,510	...	Total ...	...	...	...	...	4,206	3,510	3,510
1,23,738	1,24,410	1,23,000	...	Total ...	43,967	46,540	34,010	...	1,67,705	1,70,950	1,57,010

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.

Detailed Account 23A.—JAILS (*CENTRAL JAILS*). *Controlling Officer—Inspector-General of Prisons.*

Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Heads of Account.	Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				c. **Establishment.**							
35,804	36,590	34,000	...	(1*a*) Pay of Officers—Permanent	51,354	53,800	55,470	...	87,158	90,390	89,470
...	...	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	1,103	...	...	...	1,103	...	...
				(2*a*) Pay of Establishment—Permanent—							
1,96,422	2,00,000	2,00,000	...	(i) Jailors, Deputy and Assistant Jailors ...	...	...	...	...	1,96,422	2,00,000	2,00,000
2,04,167	2,10,000	2,12,000	...	(ii) Warder Establishment	...	...	...	...	2,04,167	2,10,000	2,12,000
56,477	60,000	60,000	...	(iii) Medical Establishment	...	...	...	...	56,477	60,000	60,000
448	450	990	...	(iv) Other Establishment	...	...	...	...	448	450	990
				(2*b*) Pay of Establishment—Temporary (Non-Contract)—			...				
2,476	...	...	...	(i) Jailors	...	...	...	...	2,476	...	...
15,563	15,500	16,000	...	(ii) Warder Establishment	...	...	...	...	15,563	15,500	16,000
612	620	160	...	(iv) Other Establishment	...	...	...	...	612	620	160
				(3*a*) Allowances, Honoraria, etc.—Fixed—							
...	...	...	...	(i) Superintendents and Deputy Superintendents.	6,734	6,420	6,600	...	6,734	6,420	6,600
8,036	8,360	9,100	...	(ii) Jailors, Deputy and Assistant Jailors ...	...	...	...	...	8,036	8,360	9,100
5,195	6,200	5,350	...	(iii) Warder Establishment	...	...	...	...	5,195	6,200	5,350

3,595	1,880	1,500	..	(iv) Medical Establishment	...	...	...	...	3,596	1,880	1,500
				(3b) Allowances, Honoraria, etc.—Fluctuating—							
321	600	300	...	(i) Superintendents and Deputy Superintendents.	121	1,600	1,600	...	442	2,200	1,900
17,695	15,000	16,000	...	(ii) Other (Non-Gazetted) Officers ...	...	...	...	...	17,695	15,000	16,000
1,92,739	2,55,700	2,30,000	...	(4a) Dietary Charges—Rations	...	...	...	...	1,92,739	2,55,700	2,30,000
2,15,716	2,10,000	2,10,000	...	(4b) Dietary Charges—Miscellaneous ...	...	..	...	...	2,15,716	2,10,000	2,10,000
26,390	25,000	25,000	...	(5) Hospital Charges	...	...	...	...	26,390	25,000	25,000
41,987	54,000	48,000	...	(6) Clothing and Bedding of Prisoners ...	...	...	...	...	41,987	54,000	48,000
26,926	22,000	24,000	...	(7) Sanitation Charges	...	...	...	...	26,926	22,000	24,000
37,524	41,000	38,000	...	(8) Charges for moving Prisoners	...	...	...	...	37,524	41,000	38,000
60,403	60,600	64,000	...	(9) Miscellaneous Services and Supplies ...	...	...	...	...	60,403	60,600	64,000
28,247	32,000	32,000	...	(10) Contingent Charges	...	...	...	...	28,247	32,000	32,000
5,305	6,000	6,000	...	(11) Extraordinary Charges for Livestock, Tools and Plant.	...	...	...	...	5,305	6,000	6,000
4,896	4,590	4,590	...	(12) Contribution for the maintenance of the Juvenile Adult Criminal Institution, Rangoon.	...	...	...	...	4,896	4,590	4,590
5,115	10,300	8,000	...	(13) Establishment charges payable to other Governments, Departments, etc.	18,182	19,100	1,180	...	23,297	29,400	9,180
2,400	2,400	6,000	...	(14) Grant-in-aid to the Home for Waifs and Strays, Rangoon, for custody of young offenders.	...	...	...	...	2,400	2,400	6,000
...	...	3,600	...	(16) Contribution to the Rangoon Vigilance Society for custody of young offenders.	...	...	...	...	...	...	3,600
...	...	720	...	(17) Contribution to the Salvation Army for custody of young offenders.	...	...	...	...	...	...	720
...	...	5,400	...	(18) Contribution to the Rangoon Boy's Home Trust for custody of young offenders.	...	...	...	...	...	...	5,400
11,94,460	12,76,790	12,60,710		Total ...	77,494	80,920	64,850	...	12,71,954	13,59,710	13,25,560

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B.)		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Alltoments, 1938-39.	Estimates, 1939-40.

Detailed Account 23A.—JAILS (*DISTRICT JAILS*). *Controlling Officer—Inspector-General of Prisons.*

				c. **Establishment.**							
10,085	9,300	10,200	...	(1*a*) Pay of Officers—Permanent	5,648	6,600	5,700	...	15,733	15,900	15,900
				(2*a*) Pay of Establishment—Permanent—							
1,07,627	1,11,000	1,07,000	...	(i) Jailors, Deputy and Assistant Jailors ...	...	...	...	...	1,07,627	1,11,000	1,07,000
1,14,702	1,16,000	1,18,000	...	(ii) Warder Establishment	...	...	...	...	1,14,702	1,16,000	1,18,000
16,220	14,190	13,140	...	(iii) Medical Establishment	...	...	...	...	16,220	14,190	13,140
360	360	360	...	(iv) Other Establishment	...	...	...	...	360	360	360
				(2*b*) Pay of Establishment—Temporary (Non-Contract)—							
3,467	5,700	5,500	...	(ii) Warder Establishment	...	...	...	...	3,467	5,700	5,500
...	...	320	...	(iv) Other Establishment	...	...	...	...	...	...	320
				(3*a*) Allowances, Honoraria, etc.—Fixed—							
1,495	1,390	1,600	...	(ii) Jailors, Deputy and Assistant Jailors ...	...	...	...	...	1,495	1,390	1,600
1,041	790	800	...	(iii) Warder Establishment	...	...	...	...	1,041	790	800
1,266	...	...	...	(iv) Medical Establishment	...	...	...	...	1,266	...	...
				(3*b*) Allowances, Honoraria, etc.—Fluctuating—							
10,917	10,000	11,000	...	(ii) Other (Non-Gazetted) Officers ...	...	...	...	...	10,917	10,000	11,000

51,853	65,200	60,000	...	(4a) Dietary Charges—Rations	...	...		...	51,853	65,200	60,000
28,681	28,000	29,000	...	(4b) Dietary Charges—Miscellaneous ...	...	...	...	...	28,681	28,000	29,000
6,945	7,000	7,000	...	(5) Hospital Charges	...	...	...	...	6,945	7,000	7,000
13,016	14,000	14,000	...	(6) Clothing and Bedding of Prisoners ...	...	...	...	...	13,016	14,000	14,000
4,445	4,000	4 000	...	(7) Sanitation Charges	...	...	...	...	4,445	4,000	4,000
19,855	19,000	19,000	...	(8) Charges for moving Prisoners	...	...	...	...	19.855	19,000	19,000
22,336	25,500	25,500	...	(9) Miscellaneous Services and Supplies ...	...	...	...	...	22,336	25,500	25,500
19,782	22,000	20,000	...	(10) Contingent Charges	...	...	...	...	19.782	22,000	20,000
2,915	2,700	3,500	...	(11) Extraordinary charges for Livestock, Tools and Plant.	...	...	...	..	2,915	2,700	3,500
...	...	...	...	(12) Establishment charges payable to other Governments, Departments, etc.	...	1,090		...	...	1,090	...
4,37,008	4,56,130	4,49,920	...	Total ...	5,648	7,690	5,700	...	4,42,656	4,63,820	4,55,620

Detailed Account 23A.—JAILS (*SUB-JAILS*).

Controlling Officer—Inspector-General of Prisons.

				c. **Establishment.**								
1,560	1,560	1,560	...	(1a) Pay of Officers—Permanent	600	600	600	...	2,160	2,160	2,160
				(2a) Pay of Establishment—Permanent—							
9,600	10,700	11,200	...	(i) Jailors, Deputy and Assistant Jailors ...	...	...	...	...	9,600	10,700	11,200
17,522	17,700	18.000	...	(ii) Warder Establishment	...	...	...	...	17,522	17,700	18,000
				(2b) Pay of Establishment—Temporary (Non-Contract)—							
943	920	920	...	(ii) Warder Establishment ...	...	...	...	...	943	920	920
				(3b) Allowances, Honoraria, etc.—Fluctuating—							
624	1,000	1,000	...	(ii) Other (Non-Gazetted) Officers ...	...	...	...	...	624	1,000	1,000
1,253	2,200	2,500	...	(4a) Dietary Charges—Rations	...	...	...	...	1,253	2.200	2,500
1,656	1,800	1,800	...	(4b) Dietary Charges—Miscellaneous ...	...	...	...	...	1,656	1,800	1,800
145	200	200	...	(5) Hospital Charges	...	...	...	...	145	200	200
613	500	500	...	(6) Clothing and Bedding of Prisoners ...	...	...	...	...	613	500	500
88	100	100	...	(7) Sanitation Charges	...	...	...	...	88	100	100
2,798	3,000	3,000	...	(8) Charges for moving Prisoners	...	...	...	...	2,798	3,000	3,000
2,392	3,000	2,500	...	(9) Miscellaneous Services and Supplies ...	...	...	...	..	2,392	3,000	2,500
1,536	1,600	1,600	...	(10) Contingent Charges	...	...	...	...	1,536	1,600	1,600
133	200	200	...	(11) Extraordinary charges for Livestock, Tools and Plant.	...	...	...	...	133	200	200
...	...	...	...	(12) Establishment charges payable to other Governments, Departments, etc.	...	100		...		100	...
40,863	44,480	45,080	...	Total ...	600	700	600	...	41,463	45,180	45,680

Detailed Account 23A.—JAILS (*CONVICT CAMPS*). *Controlling Officer—Inspector-General of Prisons.*

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				c. **Establishment.**							
...	...	23,000	23,000	(1*a*) Pay of Officers—Permanent	...	...	...	...	...	...	23,000
24,347	24,000	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	360	360	360	...	24,707	24,360	360
				(2*a*) Pay of Establishment—Permanent—							
...	...	23,000	23,000	(i) Jailors, Deputy and Assistant Jailors ...	...	...	...	...	...	...	23,000
...	...	77,000	77,000	(ii) Warder Establishment	...	...	...	...	...	...	77,000
...	...	13,120	13,120	(iii) Medical Establishment	...	...	...	...	...	...	13,120
...	...	1,900	1,900	(iv) Other Establishment	...	...	...	...	...	...	1,900
				(2*b*) Pay of Establishment—Temporary (Non-Contract)—							
36,460	36,000	11,000	...	(i) Jailors, Deputy and Assistant Jailors ...	...	...	...	...	36,460	36,000	11,000
86,692	91,200	14,130		(ii) Warder Establishment	...	...	...	...	86,692	91,200	14,130
16,298	15,260	2,280	...	(iii) Medical Establishment	...	...	...	...	16,298	15,260	2,280
1,896	1,900	...	...	(iv) Other Establishment	...	...	...	...	1,896	1,900	...
				(3*a*) Allowances, Honoraria, etc.—Fixed—							
1,390	1,500	1,500	...	(i) Superintendents and Deputy Superintendents.	...	...	...	...	1,390	1,500	1,500
2,739	2,820	2,620	...	(ii) Jailors, Deputy and Assistant Jailors ...	...	...	...	...	2,739	2,820	2,620
7,547	8,070	8,090	...	(iii) Warder Establishment	...	...	...	...	7,547	8,070	8,090
1,476	1,300	1,310	...	(iv) Medical Establishment	...	...	...	...	1,476	1,300	1,310
190	190	190	...	(v) Other Establishment	...	...	...	...	190	190	190
				(3*b*) Allowances, Honoraria, etc.—Fluctuating—							
736	600	600	...	(i) Superintendents and Deputy Superintendents.	...	...	...	...	736	600	600
3,133	2,800	3,240	...	(ii) Other (Non-Gazetted) Officers ...	...	...	...	...	3,133	2,800	3,240

52,353	55,000	55,000	...	(4b) Dietary Charges—Miscellaneous ...	...	...	...	...	52,353	55,000	55,000
3,732	5,000	5,000	...	(5) Hospital Charges	...	...	...	...	3,732	5,000	5,000
8,137	7,500	7,800	...	(6) Clothing and Bedding of Prisoners ...	...	...	...	...	8,137	7,500	7,800
2,060	3,200	3,000	...	(7) Sanitation Charges	...	...	...	...	2,060	3,200	3,000
11,933	11,000	11,500	...	(8) Charges for moving Prisoners	..	...	...	...	11,933	11,000	11,500
13,098	21,000	20,500	...	(9) Miscellaneous Services and Supplies ...	...	...	...	...	13,098	21,000	20,500
2,699	2,300	2,300	...	(10) Contingent Charges	...	...	...	...	2,699	2,300	2,300
3,441	2,600	3,100	...	(11) Extraordinary charges for Livestock, Tools and Plant.	...	...	...	...	3,441	2,600	3,100
...	...	...	...	(12) Establishment charges payable to other Governments, Departments, etc.	...	60		...	...	60	...
2,80,357	2,93,240	2,91,180	1,38,020	Total ...	360	420	360	...	2,80,717	2,93,660	2,91,540

Detailed Account 23A.—JAILS (*LOCK-UPS*).

Controlling Officers—Sub-head d, Commissioners of Divisions and Commissioner of Police; Sub-head e, Inspector-General of Civil Hospitals.

				c. **Establishment.**							
...	...	240	...	(2a) Pay of Establishment—Permanent— (iii) Medical Establishment ...	...	...	...	...	...	...	240
...	...	60	...	(3a) Allowances, Honoraria, etc.—Fixed— (iv) Medical Establishment ...	...	...	...	...	...	...	60
740	...	470	...	(5) Hospital Charges	...	...	...	...	740	...	470
				d. **Charges for Police Custody (Diet, conveyance and custody of undertrial prisoners)—**							
16,082	13,500	14,000	...	(1) Payment of expenses to headmen and villagers for escorting prisoners.	...	...	...	...	16,082	13,500	14,000
2,33,775	2,22,000	2,30,000	...	(2) Diet and Other Charges	...	...	...	...	2,33,775	2,22,000	2,30,000
2,259	700	1,200	...	(3) Grant-in aid to the Home for Waifs and Strays, Rangoon, for the custody of Juvenile undertrials.	...	...	...	...	2,259	700	1,200
2,881	2,820	2,820	...	*e.* **Allowances to Sub-Assistant Surgeons.**	...	...	...	...	2,881	2,820	2,820
2,55,737	2,39,020	2,48,790	...	Total ...	...	...	...	...	2,55,737	2,39,020	2,48,790

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.

Detailed Account 23A.—JAILS (*BORSTAL INSTITUTE*). *Controlling Officer—Inspector-General of Prisons.*

Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Heads of Account.	Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				c. **Establishment.**							
10,611	14,530	8,980	...	(1*a*) Pay of Officers—Permanent	...	...	...	...	10,611	14,530	8,980
23,925	25,380	29,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	23,925	25,380	29,000
521	600	4,200	4,200	(2*b*) Pay of Establishment—Temporary (Non-Contract.)	...	...	...	...	521	600	4,200
120	...	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	120	...	...
1,305	400	400	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	1,305	400	400
2,948	3,800	3,500	...	(4*b*) Dietary Charges—Miscellaneous ...	...	...	...	...	2,948	3,800	3,500
1,276	1,300	1,300	...	(5) Hospital Charges	...	...	...	...	1,276	1,300	1,300
3,941	5,000	4,500	...	(6) Clothing and Bedding of Prisoners ...	...	...	...	...	3,941	5,000	4,500
947	1,000	1,000	...	(7) Sanitation Charges	...	...	...	...	947	1,000	1,000
1,857	2,000	2,000	...	(8) Charges for moving Prisoners	...	...	...	...	1,857	2,000	2,000
6,151	6 500	6,500	...	(9) Miscellaneous Services and Supplies ...	...	...	...	...	6,151	6,500	6,500
1,527	1,600	1,550	...	(10) Contingent Charges	...	...	...	...	1,527	1,600	1,550
717	1,000	1,000	...	(11) Extraordinary charges for Livestock, Tools and Plant.	...	...	...	...	717	1,000	1,000
1,055	...	5,170	...	(12) Grant-in-aid to the Burma Borstal Association.	...	...	...	...	1,055	...	5,170
56,901	63,110	69,100	4,200	Total ...	...	...	...	...	56 901	63,110	69,100

Detailed Account 23B.—JAIL MANUFACTURES. *Controlling Officer—Inspector-General of Prisons.*

Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Heads of Account.	Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				a. **Manufacture of Quinine.**							
1,775	1,800	1,920	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	1,775	1,800	1,920
278	270	350	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	278	270	350
23,453	23,000	27,300	...	(4) Contingencies	...	...	...	...	23,453	23,000	27,300
25,506	25,070	29,570	...	Total ...	...	...	...	...	25,506	25,070	29,570

b. Other Manufactures.

10,040	12,160	12,520	...	(1a) Pay of Officers—Permanent	...	...	...	...	10,040	12,160	12,520
2,000	...	...	...	(1b) Pay of Officers—Temporary (Non-Contract)	...	...	...	...	2,000	...	...
4,407	6,600	12,400	5,520	(2a) Pay of Establishment—Permanent ...	...	...	...	...	4,407	6,600	12,400
14,101	12,470	13,420	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	14,101	12,470	13,420
112	120	630	...	(3a) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	112	120	630
98	270	200	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	98	270	200
5,60.619	5,95,000	5 68,000	...	(4) Contingencies	...	...	...	...	5,60,619	5,95,000	5,68,000
5,91,377	6,26,620	6,07,170	5,520	Total ...	...	...	...	...	5,91,377	6,26,620	6,07,170
				c. Quarries.							
...	...	7,580	7,580	(2a) Pay of Establishment—Permanent ...	...	...	...	...	...	...	7,580
7,259	7,430	...	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	7,259	7,430	...
725	750	760	...	(3a) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	725	750	760
34,800	50,000	49,000	...	(4) Contingencies	...	...	...	...	34,800	50,000	49,000
42,784	58,180	57,340	7,580	Total ...	...	...	...	...	42,784	58,180	57,340
6,59,667	7,09,870	6,94,080	13,100	Total 23B ...	...	...	...	...	6,59,667	7,09,870	6,94,080

Detailed Account 23D.—CHARGES IN ENGLAND.

b. High Commissioner.

20,849	4,800	8,600	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.*	10,933	8,120	41,800	...	31,782	12,920	50,400
65,177	40,320	65,640	...	(2) Stores	...	...	...	...	65,177	40,320	65,640
...	...	80	...	(3) Unclassified	...	...	...	...	...	...	80
86,026	45,120	74,320	...	Total ...	10,933	8,120	41,800	...	96,959	53,240	1,16,120

* Details of Sterling Overseas Pay—Voted :—Accounts £ 820 ; Allotment £360 ; Estimate £360.
Charged :—Accounts £ 249 ; Allotment £609 ; Estimate £675

8—R.2

DEMAND No. 22.—JAILS.

Details of New Expenditure other than works.

Major Head, Minor Head, Sub-heads and Primary Unit.	Description of Expenditure.	Provision in Estimates. 1939-40.		Balance to be provided in future years. Non-recurring Total.		Recurring average annual.		Remarks.
		Votable.	Charged.	Votable.	Charged.	Votable.	Charged.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Conversion of the following temporary staffs into permanent with effect from the 1st March 1939.							
23A. Convict Camps (1*a*).	One Superintendent (Rs. 750—20—850 + Special Pay Rs. 200 per mensem). One Deputy Superintendent (Rs. 600—20—700 Special Pay Rs. 60 per mensem).	23,000	...	...	...	20,593		
(2*a*) (i) ...	Eleven Jailors (Rs. 100—5—190—10—250 + Special Pay at varying rates per mensem).	23,000	...	...	...	26,263		
(2*a*) (ii) ...	Seven Chief Warders (Rs. 50 + Special Pay Rs. 5 per mensem). Seven Head Warders (Rs. 28—1—40 + Special Pay (Rs. 3-8 per mensem). Two hundred and fifty-one Warders (Rs. 20—$\frac{2}{3}$—22—$\frac{2}{3}$—26 + Special Pay Rs. 2-8 per mensem).	77,000	...	...	...	85,045		
(2*a*) (iii) ...	One Assistant Surgeon (Rs. 250—$\frac{50}{3}$—500 + Special Pay Rs. 75 per mensem). Three Sub-Assistant Surgeons (Rs. 100—$\frac{25}{3}$—200 + Special Pay Rs. 50 and Rs. 40 per mensem). One Compounder (Rs. 30—$\frac{1}{2}$—55 per mensem).	13,120	...	...	...	13,665		

(2*a*) (iv) ...	One Senior Driver (Rs. 70 per mensem). One Junior Driver (Rs. 40 per mensem). One Wireman (Rs. 60 per mensem) ...	1,900	...	...	...	2,040	
23A. Borstal Institute (2*b*).	Pay of five Assistant House masters (Rs. 70 per mensem) for one year).	4,200	...	...	...	...	
	Conversion of the following temporary staffs into permanent with effect from the 1st March 1939.						
	INSEIN CENTRAL JAIL BOOT FACTORY.						
23B*b* (2*a*) ...	One Assistant Foreman (Rs. 100—5—135—5—175 per mensem) One Maistry (Rs. 75—3—105—5—150 per mensem). One Maistry (Rs. 60—3—78—3—105 per mensem). One Maistry (Rs. 50—2½—80—⅓—100 per mensem). One Saddler (Rs. 60—3—90—½—100 per mensem). One Mochi (Rs. 40—2—52—2—70—2—80 per mensem).	5,520	...	...	...	6,966	
	MOKPALIN CAMP JAIL						
23B*c* (2*a*) ...	One Accountant-Jailor (Rs. 150—10—250 per mensem). One Foreman (Rs. 70—2—100 per mensem). One Fitter (Rs. 50 per mensem) ... One Blastman (Rs. 40 per mensem). Four Durwans (Rs. 20—⅔—22—¾—26 per mensem). One Assistant Engineer Fitter (Rs. 75 per mensem). One Engine Driver (Rs. 35 per mensem). One Line Jemadar (Rs. 18 per mensem) One Fireman (Rs. 17 per mensem) ...	7,580	...	...	...	7,518	
	Total, 23.—Jails ...	1,55,320	...	...	...	1,62,090	...

DEMAND No. 23.

POLICE.

		Rs.
Voted	...	1,37,31,280
Charged	...	*16,09,450*

24.– POLICE.

Controlling Officers—Various.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
,95,353	12,24,180	12,66,220	11,520	A. PRESIDENCY POLICE	24A	91,740	91,300	89,240	...	12,87,093	13,15,480	13,55,460
,52,359	1,51,840	1,48,470	...	B. SUPERINTENDENCE	24B	1,50,793	1,53,370	1,52,920	...	3,03,152	3,05,210	3,01,390
,84,245	89,85,000	90,35,500	..	C. DISTRICT EXECUTIVE FORCE ...	24C	6,14,151	6,04,000	6,34,000	...	96,98,396	95,89,000	96,69,500
96,731	75,550	58,890	...	D. POLICE TRAINING SCHOOL	24D	35,597	34,970	32,450	...	1,32,328	1,10,520	91,340
				E. VILLAGE POLICE—								
...	290	290	...	*a. Gaungs* (WATCHMEN) ...	...	...	...	...	...	...	290	290
96,956	21,05,300	21,14,710	14,730	F. SPECIAL POLICE (MILITARY POLICE ...	24F	3,05,711	2,89,170	2,57,640	...	24,02,667	23,94,470	23,72,350
73,224	3,77,470	3,79,350	...	G. RAILWAY POLICE	24G	20,316	15,880	18,460	...	3,93,540	3,93,350	3,97,810
33,418	5,41,960	5,21,980	...	H. CRIMINAL INVESTIGATION DEPARTMENT	24H	64,630	67,000	71,020	...	5,98,048	6,08,960	5,93,000
10,473	14,300	11,800	...	J. MISCELLANEOUS	24J	...	...	...	...	10,473	14,300	11,800
03,786	1,67,750	1,57,150	...	K. WORKS	24K	...	...		...	1,03,786	1,67,750	1,57,150
20,337	19,080	36,920	...	L. CHARGES IN ENGLAND	24L	3,23,230	3,49,160	3,53,720	...	3,43,567	3,68,240	3,90,640
− 105	...	..	...	M. LOSS OR GAIN BY EXCHANGE ...	...	− 1,674	...	...	...	− 1,779	...	..
...	+ 430	...	...	For rounding	...	...	...	...	...	...	+ 430 ...	...
66,777	1,36,63,150	1,37,31,280	26,250	Total ...	...	16,04,494	16,04,850	16,09,450	...	1,52,71,271	1,52,68,000	1,53,40,750

* No. of Detailed Account, if any.

				***a.* Rangoon City Police.**							
15,158	15,640	16,000	...	(1*a*) Pay of Officers—Permanent ...	69,866	69,060	69,050	...	85,024	84,700	85,050
				(2*a*) Pay of Establishment—Permanent—							
8,29,600	8,39,400	8,64,860	10,620	(i) Police Force	...	...	...	...	8,29,600	8,39,400	8,64,860
77,172	77,000	81,500	...	(ii) Office Establishment ...	...	...	...	...	77,172	77,000	81,500
79,202	89,700	96,000	...	(3*a*) Allowances, Honoraria, etc.—Fixed	19,202	19,680	19,890	...	98,404	1,09,380	1,15,890
14,707	13,500	14,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating.	2,672	2,560	300	...	17,379	16,060	14,300
1,17,777	1,23,500	1,27,900	900	(4) Contingencies	...	...	...	...	1,17,777	1,23,500	1,27,900
63,545	65,000	65,000	...	(6) Charge for Launches	...	...	...	...	63,545	65,000	65,000
11,97,161	12,23,740	12,65,260	11,520	**Total *a*.** ...	91,740	91,300	89,240	...	12,88,901	13,15,040	13,54,500
			...	***b.* Other Police—Rangoon Hackney and Rickshaw Establishments.**							
6,188	6,490	6,750	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...	6,188	6,490	6,750
14,109	15,670	16,050	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	14,109	15,670	16,050
3,827	4,160	4,160	..	(3*a*) Allowances, Honoraria, etc.—Fixed	...	...	...	...	3,827	4,160	4,160
279	250	250	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating.	...	...	...	...	279	250	250
8,487	9,760	9,000	...	(4) Contingencies	...	...	...	...	8,487	9,760	9,000
32,890	36,330	36,210	...	**Total** ...	...	...	...	...	32,890	36,330	36,210
34,698	*35,890*	*35,250*	...	(8) *Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	...	...	...	...	*34,698*	*35,890*	*35,250*
-1,808	440	960	...	**Total *b*.** ...	...	...	...	...	-1,808	440	960
11,95,353	12,24,180	12,66,220	11,520	**Total 24A** ...	91,740	91,300	89,240	...	12,87,093	13,15,480	13,55,460

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments. 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
Detailed Account 24B.—SUPERINTENDENCE.											*Controlling Officer—Inspector-General of Police.*
8,591	8,860	9,120	...	(1*a*) Pay of Officers—Permanent	1,23,474	1,26,990	1,26,720	...	1,32,065	1,35,850	1,35,840
62	...	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	...	...	...	...	62	...	...
1,11,373	1,13,000	1,10,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	1,11,373	1,13,000	1,10,000
1,643	...	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	1,643	...	...
3,359	3,050	2,970	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	15,372	15,380	15,200	...	18,731	18,430	18,170
5,542	5,500	5,500	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	11,947	11,000	11,000	...	17,489	16,500	16,500
13,899	15,430	13,880	...	(4) Contingencies	...	...	...	...	13,899	15,430	13,880
7,890	6,000	7,000	...	(6) Charge for Launches	...	...	...	...	7,890	6,000	7,000
1,52,359	1,51,840	1,48,470	...	Total ...	1,50,793	1,53,370	1,52,920	...	3,03,152	3,05,210	3,01,390

Detailed Account 24C.—DISTRICT EXECUTIVE FORCE. *Controlling Officer—Inspector-General of Police.*

				a. **District Police.**							
4,38,910	4,50,000	4,40,000	...	(1*a*) Pay of Officers—Permanent ...	4,40,361	4,40,000	4,65,000	...	8,79,271	8,90,000	9,05,000
				(2*a*) Pay of Establishment—Permanent—							
56,89,161	56,50,000	56,40,000	...	(i) Police Force	...	..	..	...	56,89,161	56,50,000	56,40,000
5,35,457	5,40,000	5,40,000	...	(ii) Office Establishment	...	...	...	...	5,35,457	5,40,000	5,40,000
				(2*b*) Pay of Establishment—Temporary (Non-Contract)—							
1,499	...	...	...	(ii) Office Establishment	...	...	...	...	1,499	...	...
2,57,063	2,50,000	2,60,000	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	72,479	69,000	69,000	...	3,29,542	3,19,000	3,29,000
11,10,699	10,75,000	11,10,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	1,01,311	95,000	1,00,000	...	12,12,010	11,70,000	12,10,000
7,13,264	7,30,000	7,05,500	...	(4) Contingencies	...	...	...	...	7,13,264	7,30,000	7,05,500
3,37,776	2,90,000	3,40,000	...	(6) Charge for Launches	...	...	...	...	3,37,776	2,90,000	3,40,000
416	...	...	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	...	...	...	416	...	...
90,84,245	89,85,000	90,35,500	...	**Total** ...	6,14,151	6,04,000	6,34,000	...	96,98,396	95,89,000	96,69,500

Detailed Account 24D.—POLICE TRAINING SCHOOL. *Controlling Officer—Inspector-General of Police.*

...	...	...	...	(1*a*) Pay of Officers—Permanent	30,657	30,170	27,830	...	30,657	30,170	27,830
80,158	60,370	45,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	80,158	60,370	45,000
316	330	330	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	4,482	4,320	4,140	...	4,798	4,650	4,470
1,409	850	1,200	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	458	480	480	...	1,867	1,330	1,680
14,848	14,000	12,360	...	(4) Contingencies	...	...	...	...	14,848	14,000	12,360
96,731	75,550	58,890	...	**Total** ...	35,597	34,970	32,450	...	1,32,328	1,10,520	91,340

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure		Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.

Detailed Account 24F.—SPECIAL POLICE (MILITARY POLICE).

				a. **Police Force.**							
...	3,600	3,600	...	(1*a*) Pay of Officers—Permanent ...	1,72,241	1,51,420	1,82,090	...	1,72,241	1,55,020	1,85,690
				(2*a*) Pay of Establishment—Permanent—							
9,80,611	9,90,000	10,04,000	14,730	(i) Police force	...	...	...	...	9,80,611	9,90,000	10,04,000
38,521	43,600	40,000	...	(ii) Office Establishment	...	...	...	...	38,521	43,600	40,000
				(2*b*) Pay of Establishment—Temporary (Non-Contract)—							
20,254	20,890	6,290	...	(i) Police force	...	...	...	...	20,254	20,890	6,290
2,330	630	630	...	(ii) Office Establishment	...	...	...	...	2,330	630	630
2,93,316	2,80,000	2,90,000	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	31,732	30,000	31,140	...	3,25,048	3,10,000	3,21,140
1,39,899	1,55,000	1,50,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	31,846	19,000	19,900	...	1,71,745	1,74,000	1,69,900
2,85,561	2,70,000	2,87,000	...	(4) Contingencies	...	...	...	...	2,85,561	2,70,000	2,87,000
2,910	...	3,000	...	(6) Charge for Launches	...	...	...	...	2,910	...	3,000
4,468	3,000	4,000	...	(7) Establishment charges payable to other Governments, Departments, etc.	63,256	71,000	7,800	...	67,724	74,000	11,800
17,67,870	17,66,720	17,88,520	14,730	Total ...	2,89,075	2,71,420	2,40,930	...	20,56,945	20,38,140	20,29,450

				***b.* Hospital Charges.**							
6,339	6,330	5,800	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	6,339	6,330	5,800
593	590	590	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	593	590	590
...	400	400	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	...	400	400
7,291	7,000	8,000	...	(4) Contingencies	...	...	...	...	7,291	7,000	8,000
14,223	14,320	14,790	...	Total ...	...	...	...	...	14,223	14,320	14,790
				***c.* Police Food Supply.**							
7,489	7,730	8,020	...	(1*a*) Pay of Officers—Permanent ...	13,200	13,330	12,290	...	20,689	21,060	20,310
63,069	65,220	64,050	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	63,069	65,220	64,050
1,401	2,800	2,920	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	1,401	2,800	2,920
2,904	2,910	2,910	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	2,916	2,920	2,920	...	5,820	5,830	5,830
855	600	600	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	520	1,500	1,500	...	1,075	2,100	2,100
2,39,445	2,45,000	2,32,900	...	(4) Contingencies	...	...	...	...	2,39,445	2,45,000	2,32,900
3,14,863	3,24,260	3,11,400	...	Total ...	16,636	17,750	16,710	...	3,31,499	3,42,010	3,28,110
20,96,956	21,05,300	21,14,710	14,730	Total, 24F ...	3,05,711	2,89,170	2,57,640	...	24,02,667	23,94,470	23,72,350

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B)		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.

Detailed Account 24G.—RAILWAY POLICE.

Controlling Officer—Inspector-General of Police.

Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Heads of Account.	Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
16,289	16,970	17,350	...	(1*a*) Pay of Officers—Permanent ...	12,468	11,800	12,700	...	28,757	28,770	30,050
				(2*a*) Pay of Establishment—Permanent—							
2,25,577	2,26,000	2,26,000	...	(i) Police Force	...	...	...	...	2,25,577	2,26,000	2,26,000
23,250	24,000	24,500	...	(ii) Office Establishment	...	...	...	...	23,250	24,000	24,500
17,093	17,500	16,500	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	2,692	2,630	2,630	...	19,785	20,130	19,130
32,353	32,000	34,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	5,156	1,450	3,130	...	37,509	33,450	37,130
58,662	61,000	61,000	...	(4) Contingencies	...	...	...	...	58,662	61,000	61,000
3,73,224	3,77,470	3,79,350	...	Total ...	20,316	15,880	18,460	...	3,93,540	3,93,350	3,97,810

Detailed Account 24H.—CRIMINAL INVESTIGATION DEPARTMENT.

Controlling Officer—Inspector-General of Police.

Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Heads of Account.	Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
38,405	37,080	32,150	...	(1*a*) Pay of Officers—Permanent	51,500	55,980	55,860	...	89,905	93,060	88,010
				(2*a*) Pay of Establishment—Permanent—							
2,47,906	2,49,000	2,63,500	...	(i) Police Force	...	...	...	...	2,47,906	2,49,000	2,63,500
46,106	49.000	46,000	...	(ii) Office Establishment	...	...	...	...	46,106	49,000	46,000
				(2*b*) Pay of Establishment—Temporary (Non-Contract) —							
26,651	26,760	10,350	...	(i) Police Force	...	...	...	...	26,651	26,760	10,350
48,820	51,120	44,980	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	7,595	8,320	8,320	...	56,415	59,440	53,300
68,114	73,000	68,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	5,535	2,700	6,840	...	73,649	75,700	74,840
56,286	55,000	56,000	..	(4) Contingencies	...	...	...	...	56,286	55,000	56,000
1,130	1,000	1,000	...	(6) Charge for Launches	...	...	...	...	1,130	1,000	1,000
5,33,418	5,41,960	5.21,980	...	Total ...	64.630	67,000	71,020	...	5,98,048	6,08,960	5,93,000

Detailed Account 24J.—MISCELLANEOUS.

1,200	1,200	1,200	...	(1) Contribution towards the Rangoon Police Band	...	...	...	...	1,200	1,200	1,200
3,466	7,000	4,500	...	(2) Contributions to District Police Private Funds	...	...	...	...	3,466	7,000	4,500
5,807	6,100	6,100	...	(3) Contributions to Rangoon City Police Private Funds.	...	...	...	...	5,807	6,100	6,100
10,473	14,300	11,800	...	Total ...	...	...	...	...	10,473	14,300	11,800

Detailed Account 24K.—WORKS.

...	1,650	1,650	...	(1) Rangoon City Police	...	...	...	...	...	1,650	1,650
85,916	1,40,000	1,25,000	...	(2) District Executive Force	...	...	...	...	85,916	1,40,000	1,25,000
				(3) Special Police—							
17,371	25,600	30,000	...	(i) Police Force	...	...	...	...	17,371	25,600	30,000
499	500	500	...	(4) Police Training School	...	...	...	...	499	500	500
1,03,786	1,67,750	1,57,150	...	Total ...	...	...	...	...	1,03,786	1,67,750	1,57,150

Detailed Account 24L.—CHARGES IN ENGLAND.

312	1,000	400	...	*a.* **Secretary of State**	800	1,000	18,880	...	1,112	2,000	19,280
				b. **High Commissioner**							
3,336	...	...	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.*	1,73,831 1,47,129	3,46,680	3,33,360	...	3,24,296	3,46,680	3,33,360
16,689	18,000	36,440	...	(2) Stores	...	...	...	...	16,689	18,000	36,440
...	80	80	...	(3) Unclassified	1,470	1,480	1,480	...	1,470	1,560	1,560
20,337	19,080	36,920	...	Total ...	3,23,230	3,49,160	3,53,720	...	3,43,567	3,68,240	3,90,640

* Details of Sterling Overseas Pay—Charged : Accounts £ 11,035 ; Allotment £ 12,001 ; Estimate £ 11,002.

DEMAND No. 23.—POLICE.

Details of New Expenditure other than Works.

Major Head, Minor Head, Sub-heads and Primary Unit.	Description of Expenditure.	Provision in Estimates. 1939-40.		Balance to be provided in future years. Non-recurring Total.		Recurring average annual.		Remarks.
		Votable.	Charged.	Votable.	Charged.	Votable.	Charged.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
24Aa (2a) ...	Pay of 1 Head Constable (Rs. 45—$\frac{2}{2}$—55 per mensem) and 30 Constables (Rs. 28—$\frac{1}{2}$—29—$\frac{1}{6}$—30—$\frac{1}{8}$—32 each per mensem) (Increase in strengh of traffic Police.)	10,620	...	...	...	11,395	...	
(4)	Clothing allowance for above ...	900	...	...	...	900	...	
	Conversion of the Following Temporary staff for Môkpalin Camp Jail into Permanent with effect from the 1st April 1939.							
24Fa ...	One Jemadar (Rs. 75 per mensem) ...							
	One 1st grade Havildar (Rs. 33 per mensem).	14,730	...	...	...	15,770	...	
	One Second grade Havildar (Rs. 28 per mensem.)							
	Four Naiks (Rs. 24 each per mensem and 1 Special Pay Rs. 5 per mensem).							
	Fifty-nine Sepoys (Rs. 14—20 per mensem.							
	One Munshi (Rs. 3 per mensem) ...							
	Total, 24.—Police ...	26,250	...	...	...	28,065	...	

DEMAND No. 24.

PORTS AND PILOTAGE AND LIGHTHOUSES AND LIGHTSHIPS.

		Voted. Rs.	Charged. Rs.
XXI.—Lighthouses and Lightships— *Deduct*—Amount payable for agency charges	...	1,51,400	*Nil.*
25.—Ports and Pilotage	...	3,50,000	
Total	...	5,01,400	

A.—VOTABLE DISBURSEMENTS. Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Heads of Account. (For *details* see *Detailed Accounts.*)	*	B.—CHARGED. Accounts 1937-38.	Allotments 1938-39.	Estimates, 1939-40.	New Expenditure.	TOTAL (A + B). Accounts, 1937-38.	Allotments, 1938-39.	Estimates 1939-40.
25.—PORTS AND PILOTAGE.				*Controlling Officer—Nautical Adviser and Principal Officer, Mercantile Marine Department.*								
2,73,475	2,69,020	2,65,270	...	A. Pay and Allowances of Officers and Men afloat.	25A	...	...	...	...	2,73,475	2,69,020	2,65,270
6,05,125	6,11,000	5,80,000	...	C. Purchase of Marine Stores and Coal for the Building, Repair and Outfit of Ships and Vessels.	25C	...	...	...	...	6,05,125	6,11,000	5,80,000
8,652	...	..	...	D. Purchase and Hire of Ships and Vessels.	...	...	...	...	...	8,652	...	...
1,89,585	2,11,840	1,96,560	...	E. Ports Establishments ...	25E	26,000	25,080	...	...	2,15,585	2,36,920	1,96,560
1,26,670	1,22,030	1,27,480	...	F. Miscellaneous Shore Establishments.	25F	...	...	...	...	1,26,670	1,22,030	1,27,480
75,792	76,500	78,150	...	G. Subsidies to Steam Boat Companies.	25G	...	...	...	...	75,792	76,500	78,150
84,255	88,920	90,700	...	H. Miscellaneous	...	...	...	...	...	84,255	88,920	90,700
71,452	57,800	77,880	...	J. Charges in England	25J	...	...	...	...	71,452	57,800	77,880
...	...	...	...	K. Loss or Gain by Exchange ...	...	...	...	...	...	...	...	...
- 370	*- 400*	...	...	For rounding	...	...	...	...	...	*- 370*	*- 400*	...
14,34,636	14,36,710	14,16,040	...	Total ...	...	26,000	25,080	...	...	14,60,636	14,61,790	14,16,040
9,88,266	*10,14,790*	*10,66,040*		*Deduct*—Recoveries § ...	...	...	...	...	...	*9,88,266*	*10,14,790*	*10,66,040*
4,46,370	4,21,920	3,50,000		NETT TOTAL ...	...	26,000	25,080	..	...	4,72,370	4,47,000	3,50,000

* No. of Detailed Account, if any.

A—VOTABLE DISBURSEMENTS.				Heads of Account.	B.- CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
25.—PORTS AND PILOTAGE											
12,573	*15,000*	*11,570*	...	§ *Deduct*—Recoveries from other Governments, Departments, etc., on account of— (1) Freight	...	...	...	...	*12,573*	*15,000*	*11,570*
9,75,693	*9,99,790*	*10,54,470*	...	(2) Hire of Vessels.	...	...	...	...	9,75,693	*9,99,790*	*10,54,470*
9,88,266	*10,14,790*	*10,66,040*	...	**Total** ...	...	...	...	...	9,88,266	*10,14,790*	*10,66,040*
				Details of (2) Hire—							
	...	1,000	...	Customs	...	...	...	...		...	1,000
	1,000	1,000	...	Excise Duties	...	...	...	...		1,000	1,000
	10,000	8,000	...	Taxes on Income	...	...	...	...		10,000	8,000
	63,180	60,130	...	Land Revenue	...	...	...	...		63,180	60,130
	16,100	16.600	...	Excise	...	...	...	...		16,100	16,600
	91,000	91,000	...	Forest	...	...	...	...		91,000	91,000
	65,800	74,530	...	Irrigation	...	...	...	...		65,800	74,530
	...	1,200	...	Posts and Telegraphs	...	...	...	...		...	1,200
	2.93,450	2,79,350	...	General Administration	...	...	...	...		2,93,450	2.79,350
	2,800	2,300	...	Administration of Justice	...	...	...	...		2,800	2,300
	100	100	...	Jails	...	...	...	...		100	100
	3,62,000	4,16,000	...	Police	...	...	...	...		3,62,000	4,16,000
	500	1,000	...	Scientific Departments	...	...	...	...		500	1,000
	1,500	3,000	...	Education	...	...	...	...		1,500	3,000
	4,900	4,900	...	Medical	...	...	...	...		4,900	4,900
	19,600	19,600	...	Public Health	...	...	...	...		19,600	19,600
	12,700	13,400	...	Agriculture	...	...	...	...		12,700	13,400
	2,800	3,000	...	Veterinary	...	...	...	...		2,800	3,000
	3,000	2,000	...	Co-operative	...	...	...	...		3,000	2,000
	5,000	5,000	...	Factories	...	...	...	...		5,000	5,000
	6,600	6,600	...	Steam Boilers	...	...	...	...		6,600	6,600
	20,760	23,260	...	Public Works	...	...	...	...		20,760	23,260
	...	2,500	...	Defence Services	...	...	...	...		...	2,500
	17,000	19,000	...	Frontier Force	...	...	...	...		17,000	19.000

Detailed Account 25A.—PAY AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.

				a. **B.G.S. "Lady Craddock."**							
1,336	1,320	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	1,336	1,320	...
48	50	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	48	50	...
...	270	...	...	(4) Contingencies	...	...	...	...	...	270	...
1,384	1,640	...	...	**Total** ..	...	...	...	...	1,384	1,640	...
				b. **Steam and Motor Launches, Flats, House-Boats and Barges.**							
2,48,763	2,43,500	2,42,300	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	2,48,763	2,43,500	2,42,300
173	...	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	173	...	...
10,355	10,000	9,970	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	10,355	10,000	9,970
589	900	700	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	589	900	700
12,211	12,980	12,300	...	(4) Contingencies	...	...	...	...	12,211	12,980	12,300
2,72,091	2,67,380	2,65,270	...	**Total** ...	...	...	...	...	2,72,091	2,67,380	2,65,270
2,73,475	2,69,020	2,65,270	...	**Total 25A** ...	...	...	...	...	2,73,475	2,69,020	2,65,270

A.—VOTABLE DISBURSEMENTS. Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Heads of Account.	B.—CHARGED. Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	TOTAL (A+B). Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				Detailed Account 25C.—PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIR AND OUTFIT OF SHIPS AND VESSELS.							
				a. **B.G.S. "Lady Craddock."**							
91	100	...	...	(2) Stores	...	...	...	...	91	100	...
13	1,000	...	...	(3) Salvage, Overhaul and Repairs (including replacement of parts).	...	...	...	...	13	1,000	...
104	1,100	...	...	**Total** ...	...	...	...	...	104	1,100	...
				b. **Steam and Motor Launches, Flats, House-Boats and Barges.**							
2,73,495	2,83,000	2,92,000	...	(1) Fuel	...	...	...	...	2,73,495	2,83,000	2,92,000
66,027	63,000	64,000	...	(2) Stores	...	...	...	...	66,027	63,000	64,000
2,65,797	2,68,900	2,29,000	...	(3) Salvage, Overhaul and Repairs (including replacement of parts).	...	...	...	...	2,65,797	2,68,900	2,29,000
6,05,319	6,14,900	5,85,000	...	**Total** ...	...	...	...	...	6,05,319	6,14,900	5,85,000
				c. **Suspense.**							
-298	-5,000	-5,000	...	(1) Store Account	...	...	...	...	-298	-5,000	-5,000
6,05,125	6,11,000	5,80,000	...	**Total 25C** ...	...	...	...	...	6,05,125	6,11,000	5,80,000

				***a.* Nautical Adviser's Department.**							
89,140	1,14,540	98,970	...	(1*a*) Pay of Officers—Permanent ...	13,573	14,400	...	...	1,02,713	1,28,940	98,970
9,486	...	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	...	...	...	...	9,486	...	...
62,934	63,480	67,900	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	62,934	63,480	67,900
3,647	...	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	3,647	...	...
9,748	11,990	10,910	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	3,695	3,640	...	...	13,443	15,630	10,910
5,839	12,700	9,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	2,464	...	...	...	8,303	12,700	9,000
32,855	41,700	32,160	...	(4) Contingencies	...	...	...	...	32,855	41,700	32,160
1,140	780	1,140	...	(7) Establishment charges payable to other Governments, Departments, etc.	6,268	7,040	...	...	7,408	7,820	1,140
25,673	*34,000*	*24,000*	...	(8) *Deduct*—Establishment charges recoverable from other Governments, Depts., etc.	...	...	..	...	*25,673*	*34,000*	*24,000*
1,89,116	2,11,190	1,96,080	...	**Total** ...	26,000	25,080	...	...	2,15,116	2,36,270	1,96,080
				***b.* Marine Court.**							
...	300	...	...	(1) Fees to Assessors	...	...	...	...	...	300	...
52	50	60	...	(2) Fees, etc., to Witnesses	...	...	...	...	52	50	60
52	350	60	...	**Total** ...	...	...	...	...	52	350	60
417	300	420	...	***c.* Charge for Survey of Steam-vessels**	...	...	...	...	417	300	420
1,89,585	2,11,840	1,96,560	...	**Total 25E** ...	26,000	25,080	...	...	2,15,585	2,36,920	1,96,560

VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				Detailed Account 25F.—MISCELLANEOUS SHORE ESTABLISHMENTS.							
				a. **Marine Transport Department, Mandalay.**							
10,308	10,790	11,270	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...	10,308	10,790	11,270
29,596	31,500	32,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	29,596	31,500	32,000
36	40	40	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	36	40	40
5,632	5,000	5,400	...	(3*b*) Allowances, Honoraria, etc —Fluctuating	.	...	...	...	5,632	5,000	5,400
17,155	12,800	14,600	...	(4) Contingencies	...	...	...	...	17,155	12,800	14,600
62,727	60,130	63,310	...	**Total** ...	...	...	...	...	62,727	60,130	63,310
				b. **Government Dockyard.**							
11,471	12,000	12,000	...	(1*a*) Pay of Officers—Permanent	...	...	...	...	11,471	12,000	12,000
3,000	18,100	19,660	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	3,000	18,100	19,660
20,612	3,420	3,070	..	(2*b*) Pay of Establishment-Tempy. (Non-Contract)	...	...	...	...	20,612	3,420	3,070
116	...	...	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	116	...	...
26,474	25,100	26,200	...	(4) Contingencies	...	...	...	...	26,474	25,100	26,200
71	1,000	1,000	...	(9) Suspense	...	...	...	...	71	1,000	1,000
61,744	59,620	61,930	...	**Total** ...	...	...	...	...	61,744	59,620	61,930
				c. **Coal Depôt Establishment.**							
1,119	1,200	1,160	...	(4) Contingencies	...	...	...	...	1,119	1,200	1,160
				d. **Other Items.**							
1,080	1,080	1,080	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	1,080	1,080	1,080
1,26,670	1,22,030	1,27,480	...	**Total 25F** ...	...	...	...	...	1,26,670	1,22,030	1,27,480

Detailed Account 25G.—SUBSIDIES TO STEAM BOAT COMPANIES.

68,000	68,000	68,000	...	1. Subsidy to the B.I.S.N. Company for Steamer Service in Arakan.	...	...	...	...	68,000	68,000	68,000
7,792	8,500	10,150	...	2. Subsidy to the B.I.S.N. Company for Mergui—Victoria Point Service.	...	...	...	...	7,792	8,500	10,150
75,792	76,500	78,150	...	Total ...	...	...	...	...	75,792	76,500	78,150

Detailed Account 25H.—MISCELLANEOUS.

				***a.* Miscellaneous.**							
14,400	20,900	20,900	...	(7) Establishment charges payable to other Government Departments, etc.	...	...	...	...	14,400	20,900	20,900
13,200	10,000	11,0 0	...	(9) Fees to Examiners	...	...	...	...	13,200	10,000	11,000
160	150	250	...	(10) Payment to I.F. Coy. for use of Pilots	...	...	...	...	160	150	250
221	...	1,200	...	(11) Scholarships	...	...	...	...	221	...	1,200
27,981	31,050	33,350	...	**Total** ...	...	...	...	...	27,981	31,050	33,350
				***c.* Chindwin River Conservancy.**							
5,595	5,780	5,780	...	(1*b*) Pay of Officers—Temporary (Non-Contract).	...	...	...	...	5,595	5,780	5,780
1,460	1,620	1,620	...	(2*a*) Pay of Establishment—Permanent	...	...	...	...	1,460	1,620	1,620
15,641	15,770	16,000	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	15,641	15,770	16,000
1,682	1,800	1,800	...	(3*a*) Allowances, Honoraria, etc.—Fixed	...	...	...	...	1,682	1,800	1,800
115	...	150	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating.	...	...	...	...	115	...	150
31,781	32,900	32,000	...	(4) Contingencies	...	...	...	...	31,781	32,900	32,000
56,274	57,870	57,350	...	**Total** ...	...	...	...	...	56,274	57,870	57,350
				***d.* Local Lights Establishment.**							
9,755	9,950	9,900	...	(2*a*) Pay of Establishment—Permanent	...	...	...	...	9,755	9,950	9,900
1,854	1,900	1,900	...	(3*a*) Allowances, Honoraria, etc.—Fixed	...	...	...	...	1,854	1,900	1,900
11,609	*11,850*	*11,800*	...	(8) *Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	...	...	...	...	*11,609*	*11,850*	*11,800*
...	...	...	...	**Total** ...	...	...	...	...	...	...	...
84,255	88,920	90,700	...	**Total 25H** ...	...	...	...	...	84,255	88,920	90,700

DEMAND No. 24.—PORTS AND PILOTAGE. 25.—PORTS AND PILOTAGE.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).			O or N
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	
				Detailed Account 25J.—CHARGES IN ENGLAND.								
				***b.* High Commissioner.**								
71,397	57,720	76,800	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.*	...	...	...	...	71,397	57,720	76,800	
55	80	1,080	...	(3) Unclassified	...	...	...	...	55	80	1,080	
71,452	57,800	77,880	...	**Total**	...	...	...	...	71,452	57,800	77,880	

* Sterling Overseas Pay :—Voted—Accounts £ 2,792 ; Allotment £2,728 ; Estimate £ 2,660.

DEMAND No. 25.

METEOROLOGY.

		Rs.
Voted	... ...	2,94,580
Charged	... ...	*Nil*

A.—VOTABLE DISBURSEMENTS.				Heads of Accounts. (For *details* see *Detailed Accounts*.)	*	B.—CHARGED.				TOTAL (A + B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts 1937-28.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
29.—SCIENTIFIC DEPARTMENTS.										*Controlling Officer—Director, Meteorological Department.*		
2,55,594	2,76,080	2,76,460	9,200	G. METEOROLOGICAL DEPARTMENT	29G	...	...	...	...	2,55,594	2,76,080	2,76,460
8,597	11,600	18,120	...	I. CHARGES IN ENGLAND ...	29I	..	...	...	...	8,597	11,600	18,120
-45	...	...	...	LOSS OR GAIN BY EXCHANGE ...	...	...	...	...	...	-45	...	...
2,64,146	2,87,680	2,94,580	9,200	Total ...	...	..	...	...	...	2,64,146	2,87,680	2,94,580
Detailed Account 29G.—METEOROLOGICAL DEPARTMENT.												
23,868	25,370	30,770	4,200	(1a) Pay of Officers—Permanent		...	...	...	...	23,868	25,370	30,770
33,875	41,210	45,240	...	(2a) Pay of Establishment—Permanent ...		...	...	...	...	33,875	41,210	45,240
...	...	1,760	1,760	(2b) Pay of Establishment—Temporary (Non-Contract)		...	...	...	..	...	...	1,760
21,114	26,700	28,260	2,110	(3a) Allowances, Honoraria, etc.—Fixed ...		...	...	...	...	21,114	26,700	28,260
5,135	6,000	6,000	600	(3b) Allowances, Honoraria, etc.—Fluctuating		...	...	...	...	5,135	6,000	6,000
41,896	46,000	46,000	...	(4) Contingencies		...	...	...	...	41,896	46,000	46,000
19,150	9,600	4,230	530	(7) Establishment Charges payable to other Governments, Depts., etc.		...	...	...	...	19,150	9,600	4,230
1,10,556	1,21,200	1,14,200	...	(9) Weather and other telegram charges ...		...	...	...	...	1,10,556	1,21,200	1,14,200
2,55,594	2,76,080	2,76,460	9,200	Total ...		...	...	...		2,55,594	2,76,080	2,76,460
Detailed Account 29I.—CHARGES IN ENGLAND.												
				b. **High Commissioner.**								
8,449	10,600	17,000	...	(2) Stores		...	...	...	...	8,449	10,600	17,000
148	1,000	1,120	...	(3) Unclassified		...	...	...	...	148	1,000	1,120
8,597	11,600	18,120	...	Total ...		...	...	...	...	8,597	11,600	18,120

* No. of detailed account, if any.

DEMAND No. 29.—METEOROLOGY.

Details of New Expenditure other than Works.

Major Head, Minor Head, Sub-heads and Primary Unit.	Description of Expenditure.	Provision in Estimates. 1939-40.		Balance to be provided in future years. Non-recurring Total.		Recurring average annual.		Remarks.
		Votable.	Charged.	Votable.	Charged.	Votable.	Charged.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Staff for Storm Warning Work to be taken over from the Government of India from 1st April 1939.							
29G (1*a*) ...	One Assistant Director (Rs. 250—25—800 per mensem).	4,200	...	...	...	6,628	...	
(2*b*) ...	One Upper Division Assistant (Rs. 80—190 per mensem). One Lower Division Clerk (Rs. 50—100 per mensem) and one Peon (Rs. 16—20 per mensem) for two years.	1,760	...	1,830	...	...	...	
(3*a*) ...	Burma, Rangoon Compensatory and Rangoon House Allowances for Assistant Director.	2,110	...	...	...	2,604	...	
3*b*) ...	Travelling Allowance of Assistant Director.	600	...	...	...	600	...	
(7) ...	Leave contribution payable to the Government of India for the Assistant Director.	530	...	...	...	...	...	
	Total, 29.—Meteorology ...	9,200	...	1,830	...	9,832	...	

DEMAND No. 26.

ARCHÆOLOGY.

		Rs.
Voted	... ...	67,120
Charged	... ...	*Nil.*

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For *details* see *Detailed Accounts*)	*	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				29.—SCIENTIFIC DEPARTMENTS.						*Controlling Officers—Various.*		
86,421	83,210	66,640	...	E.—ARCHÆOLOGICAL DEPARTMENT ...	29E	...	...	...	...	86,421	83,210	66,640
304	370	480	...	H.—MUSEUMS (Contingencies)	...	...	...	...	...	304	370	480
86,725	83,580	67,120	...	Total ...	...	...	...	...	...	86,725	83,580	67,120

Detailed Account 29E.—ARCHÆOLOGICAL DEPARTMENT. *Controlling Officer—Supdt., Archæological Survey.*

8,004	8,010	6,880	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...	...	8,004	8,010	6,880
6,275	6,580	...	..	(1*b*) Pay of Officers—Temporary (Non-Contract).	..	...	...	...	...	6,275	6,580	...
8,543	8,780	9,220	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	...	8,543	8,780	9,220
...	...	170	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	...	..	170
2,340	2,340	1,080	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	...	2,340	2,340	1,080
1,943	2,100	2,100	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating		...	...	...	...	1,943	2,100	2,100
2,990	3,000	3,990	...	(4) Contingencies	...	...	...	...	...	2,990	3,000	3,990
55,826	51,900	42,700	...	(9) Conservation of ancient monuments ...	...	...	...	...	...	55,826	51,900	42,700
500	500	500	...	(10) Archæological Explorations ...	...	...	...	...	...	500	500	500
86,421	83,210	66,640	...	Total ...	...	...	...	...	...	86,421	83,210	66,640

* No. of Detailed Account, if any.

DEMAND No. 27.

SURVEY (INCLUDING HYDRO-ELECTRIC SURVEY).

		Rs.
Voted	...	3,61,530
Charged	...	*Nil.*

A.—VOTABLE DISBURSEMENTS.						B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Heads of Accounts. (For *details* see *Detailed Accounts.*)	*	Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				29.—SCIENTIFIC DEPARTMENTS. *Controlling Officer—Chief Engineer, Public Works Department (Irrigation) for Minor Head B and Secretary, Land and Revenue Department for Minor Head A.*								
3,51,824	4,00,580	3,53,000	...	A. SURVEY DEPARTMENT	...	...	...	...	...	3,51,824	4,00,580	3,53,000
8,711	8,530	8,530	...	B. HYDRO-ELECTRIC SURVEY	29B	...	...	...	...	8,711	8,530	8,530
...	-190	...	...	For rounding ...	...	...	...	...	...	...	-190	...
3,60,535	4,08,920	3,61,530	...	Total ...	...	...	...	...	...	3,60,535	4,08,920	3,61,530

* No. of Detailed Account, if any.

Detailed Account 29B.—HYDRO-ELECTRIC SURVEY.

6,660	6,670	6,670	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	6,660	6,670	6,670
118	120	120	...	(3a) Allowances, Honoraria, etc., Fixed ...	...	...	...	...	...	118	120	120
897	830	830	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	...	897	830	830
1,036	910	910	...	(4) Contingencies	...	...	...	...	...	1,036	910	910
8,711	8,530	8,530	...	Total ...	...	..	...	...	...	8,711	8,530	8,530

DEMAND No. 28.

GEOLOGICAL SURVEY AND MINES.

		Rs.
Voted	... ...	59,670
Charged	... ...	*68,100*

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For *details* see *Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allot-ments, 1938-39.	Esti-mates, 1939-40.	New Ex-pendi-ture.			Accounts 1937-38.	Allot-ments. 1938-39.	Esti-mates, 1939-40.	New Ex-pendi-ture.	Accounts, 1937-38.	Allot-ments, 1938-39.	Esti-mates, 1939-40.
				29.—SCIENTIFIC DEPARTMENTS. *Controlling Officers—Superintending Geologist for Minor Head C and Chief Inspector of Factories, Explosives and Mines for Minor Head D.*								
35,804	36,520	37,210	...	C.—GEOLOGICAL SURVEY ...	29C	51,465	52,630	61,140	...	87,269	89,150	98,350
13,116	19,590	20,660	...	D.—MINES DEPARTMENT ...	29D	...	...	...	...	13,116	19,590	20,660
2,904	1,440	1,800	...	I.—CHARGES IN ENGLAND ...	29I	4,187	4,640	6,960	...	7,091	6,080	8,760
−15	...	..	...	LOSS OR GAIN BY EXCHANGE	...	*−22*	...	...	..	*−37*	...	...
51,809	57,550	59,670	...	**Total** ...	...	55,630	57,270	68,100	...	1,07,439	1,14,820	1,27,770

Detailed Account 29C.—GEOLOGICAL SURVEY.

Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Heads of Account.	*	B. Accounts 1937-38.	B. Allotments. 1938-39.	B. Estimates, 1939-40.	B. New Expenditure.	Total Accounts, 1937-38.	Total Allotments, 1938-39.	Total Estimates, 1939-40.
3,220	3,460	3,700	...	(1*a*) Pay of Officers—Permanent ...	...	31,159	31,800	40,800	...	34,379	35,260	44,500
16,535	16,730	17,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	...	16,535	16,730	17,000
1,682	1,840	1,830	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	1,682	1,840	1,830
1,550	1,690	1,710	...	(3*a*) Allowances, Honoraria, etc.—Fixed	...	6,648	5,450	7,780	...	8,198	7,140	9,490
3,144	3,100	3,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating.	...	2,792	4,400	3,500	...	5,936	7,500	6,500
4,153	4,100	4,500	...	(4) Contingencies	...	...	...	...	...	4,153	4,100	4,500
5,520	5,600	5,470	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	10,866	10,980	9,060	...	16,386	16,580	14,530
35,804	36,520	37,210	...	**Total** ...	...	51,465	52,630	61,140	...	87,269	89,150	98,350

* No. of Detailed Account, if any.

Detailed Account 29D.—MINES DEPARTMENT.

6,091	9,830	10,190	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...	6,091	9,830	10,190
3,052	4,110	4,310	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	3,052	4,110	4,310
731	1,160	1,160	...	(3*a*) Allowances, Honoraria, etc—Fixed ...	...	...	...	...	731	1,160	1,160
1,742	3,000	3,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating.	...	...	...	...	1,742	3,000	3,000
1,500	990	1,000	...	(4) Contingencies	...	...	...	...	1,500	990	1,000
...	500	1,000	...	(6) Charge for launches	...	...	...	...	...	500	1,000
13,116	19,590	20,660		Total ...	...	...	...	...	13,116	19,590	20,660

Detailed Account 29I.—CHARGES IN ENGLAND.

				b. **High Commissioner.**							
...	...	...	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay†	4,169	4,640	6,960	...	4,169	4,640	6,960
1,123	320	480	...	(2) Stores	...	...	...	...	1,123	320	480
1,781	1,120	1,320	...	(3) Unclassified	18	...	...	...	1,799	1,120	1,320
2,904	1,440	1,800	...	Total ...	4,187	4,640	6,960	...	7,091	6,080	8,760

† Represents Sterling Overseas Pay.

DEMAND No. 29.

EDUCATION.

			Rs.
Voted	...	...	92,98,600
Charged	...	...	*2,87,120*

A.—VOTABLE DISBURSEMENTS. Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Heads of Account. (*For details see Detailed Accounts.*)	•	B.—CHARGED. Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	TOTAL (A+B). Accounts, 1937-38.	Allotments, 1938-39.	Estimates 1939-40.
				30.—EDUCATION. *Controlling Officers—Various.*								
				(A) *UNIVERSITY.*								
1,00,000	79,000	84,900	...	A. GRANTS TO UNIVERSITIES (RECURRING) ...	...	...	...	...	...	1,00,000	79,000	84,900
5,53,692	5,91,750	5,94,290	...	B. GRANTS TO NON-GOVERNMENT ARTS COLLEGES.	30B	1,31,090	83,020	1,08,090	...	6,84,782	6,74,770	7,02,380
2,56,356	2,83,720	2,80,600	...	C. GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES.	30C	13,824	15,800	5,640	...	2,70,180	2,99,520	2,86,240
				(B) *SECONDARY.*								
13,40,994	14,85,870	13,31,890	...	D. GOVERNMENT SECONDARY SCHOOLS ...	30D	1,925	...	18,750	...	13,42,919	14,85,870	13,50,640
17,34,417	24,77,000	23,65,600	...	E. DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.	30E	...	...	...	...	17,34,417	24,77,000	23,65,600
				(C) *PRIMARY.*								
25,36,601	30,54,530	30,28,600		I. GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION.	30I	...	...	...	...	25,36,601	30,54,530	30,28,600
				(D) *SPECIAL.*								
70,205	69,830	71,610	590	J. GOVERNMENT SPECIAL SCHOOLS ...	30J	...	...	...	...	70,205	69,830	71,610
62,583	69,000	66,690	590	K. DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.	30K	...	...	...	...	62,583	69,000	66,690

				(E) *GENERAL.*								
1,13,029	1,16,270	1,13,350		L. DIRECTION	30L	57,306	56,340	61,820	...	1,70,335	1,72,610	1,75,170
7,18,600	7,17,230	7,78,050		M. INSPECTION	30M	27,872	45,990	25,700	...	7,46,472	7,63,220	8,03,750
98,546	1,39,790	1,72,970		N. SCHOLARSHIPS	30N		...		...	98,546	1,39,790	1,72,970
1,82,616	2,95,010	2,62,530	89,000	O. MISCELLANEOUS	30O	...	...	...	...	1,82,616	2,95,010	2,62,530
1,03,690	1,24,120	1,47,520	...	P. CHARGES IN ENGLAND	30P	84,541	92,320	67,120	...	1,88,231	2,16,440	2,14,640
-537	...	...		Q. LOSS OR GAIN BY EXCHANGE ...	...	-438	...		...	-975	...	
	† 380			For Rounding	...		† 30		...		† 410	
78,70,792	95,03,500	92,98,600	90,180	Total ...	...	3,16,120	2,93,500	2,87,120	...	81,86,912	97,97,000	95,85,720

Detailed Account 30B.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES. *Controlling Officer—Education Secretary.*

				a. University College—								
75,272	77,690	68,530	...	(i) Salaries and cost of passages of Government servants (I.E.S. and B.E.S).		1,31,090	83,020	1,08,090	...	2,06,362	1,60,710	1,76,620
,20,610 {	3,42,890	3,59,420	...	(ii) Salaries, etc., of employees of the Governing Body holding sanctioned (University College Service) appointments.		...	...	...	...	{ 3,20,610 }	3,42,890	3,59,420
	19,470	19,440	...	(iii) Other Expenditure		...	...	...	...		19,470	19,440
3,95,882	4,40,050	4,47,390	...	Total *a* ...		1,31,090	83,020	1,08,090	...	5,26,972	5,23,070	5,55,480
94,000	94,000	94,000	...	**b. Judson College**		...	...	...	...	94,000	94,000	94,000
63,810	57,700	52,900	...	**c. Intermediate College, Mandalay** ...		...	...	...	...	63,810	57,700	52,900
5,53,692	5,91,750	5,94,290	...	Total 30B ...		1,31,090	83,020	1,08,090	...	6,84,782	6,74,770	7,02,380

* No. of detailed account, if any.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
ccounts, 937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.

tailed Account 30C.—GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES.

Controlling Officer —Education Secretary.

ccounts, 937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Heads of Account.	Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				a. **Training College for Teachers—**							
				Part I.							
...	...	...	...	(1) Salaries and cost of passages of Government servants.	13,824	15,800	5,640	...	13,824	15,800	5,640
,28,060	1,29,740	1,40,470	...	(2) Salaries, etc., of Other Teaching Staff	...	...	...	...	1,28,060	1,29,740	1,40,470
,28,060	1,29,740	1,40,470	...	Total ...	13,824	15,800	5,640	...	1,41,884	1,45,540	1,46,110
...	680	590	...	(3) Insurance ...	...	...	...	...	...	680	590
...	8,820	1,220	...	(4) Other expenditure ...	...	...	...	...	...	8,820	1,220
28,060	1,39,240	1,42,280	...	Total ...	13,824	15,800	5,640	...	1,41,884	1,55,040	1,47,920
				Part II.							
1,296	18,100	18,100	...	(5) Stipends	...	...	...	...	1,296	18,100	18,100
...	8,280	7,920	...	(6) Salaries of Aided School Teachers on deputation for training.	...	...	...	...	...	8,280	7,920
9,356	1,65,620	1,68,300	...	Total *a.* ...	13,824	15,800	5,640	...	1,43,180	1,81,420	1,73,940
7,000	1,18,100	1,12,300	...	*b.* **Medical College**	...	...	...	...	1,27,000	1,18,100	1,12,300
56,356	2,83,720	2,80,600	...	Total 30C. ...	13,824	15,800	5,640	...	2,70,180	2,99,520	2,86,240

1,27,930	1,49,530	1,20,500	...	(1*a*) Pay of Officers—Permanent ...	1,350	...	16,950	...	1,29,280	1,49,530	1,37,450
10,36,064	10,45,000	10,29,650	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	10,36,064	10,45,000	10,29,650
69,745	58,570	76,500	...	(2*b*) Pay of Estbt.—Tempy. (Non-Contract) ...	...	...	...	...	69,745	58,570	76,500
24,280	21,970	22,940	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	150	...	1,800	...	24,430	21,970	24,740
12,690	6,500	9,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	425	...	...	...	13,115	6,500	9,000
70,285	68,000	73,000	...	(4) Contingencies	...	...	...	...	70,285	68,000	73,000
...	300	300	...	(5) Loss	...	...	...	...	...	300	300
...	1,36,000	...	...	Lump provision for introduction of Science teaching in all English and Anglo-Vernacular High Schools and in all Vernacular Normal Schools.	...	...	...	...	...	1,36,000	...
13,40,994	14,85,870	13,31,890	...	Total ...	1,925	...	18,750	...	13,42,919	14,85,870	13,50,640

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts, 1937-38.	Allot-ments, 1938-39.	Esti-mates, 1939-40.	New Ex-pendi-ture.		Accounts 1937-38.	Allot-ments, 1938-39.	Esti-mates, 1939-40.	New Expendi-ture.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.

Detailed Account 30E.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS. *Controlling Officer—Director of Public Instruction.*

15,83,457	22,27,000	21,15,600	...	(1) Ordinary (Recurring)	...	...	...	...	15,83,457	22,27,000	21,15,600
1,50,960	2,50,000	2,50,000‡	...	(2) Special (Non-Recurring)	...	...	...	...	1,50,960	2,50,000	2,50,000‡
.7,34,417	24,77,000	23,65,600	...	Total E ...	...	...	...	...	17,34,417	24,77,000	23,65,600

etailed Account 30I.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION. *Controlling Officer—Education Secretary.*

96,956	98,400	97,500	...	*a.* **Grants for English Teachers in Vernacular Schools.**	...	...	...	...	96,956	98,400	97,500

10—B-2.

26,500	...	...	...	*b.* **Grants for improvement of Vernacular School Buildings.**	...	...	...	...	26,500	...	...
				c. **Ordinary Recurring Grants for Vernacular Education—**							
3,389	2,530	1,850	...	(1) Municipal and Town Committees (Mawlaik Town Committee).	...	...	...	...	3,389	2,530*	1,850
17,23,742	17,23,750	17,34,530†	...	(2) District Councils	...	...	...	...	17,23,742	17,23,750	17,34,530†
3,52,498	3,52,500	3,41,720†	...	(3) Deputy Commissioners' Local Funds ...	...	...	...	...	3,52,498	3,52,500	3,41,720†
3,33,516	4,44,000	4,00,000	...	*d.* **Grants for opening new Vernacular Schools.**	...	...	...	...	3,33,516	4,44,000	4,00,000
				e. **Additional Contribution for Vernacular Education.**							
...	4,33,350	4,10,100	...	(1) District Councils	...	...	...	...	...	4,33,350	4,10,100
		42,900	...	(2) Deputy Commissioner's Local Funds ...							42,900
25,36,601	30,54,530	30,28,600	...	**Total I** ...	...	...	...	...	25,36,601	30,54,530	30,28,600

‡ Special grants for the cost of passages of teachers of Aided Schools, Rs. 5,600. Equipment grants, Rs. 58,830. Building grants, Rs. 1,85,570.

† For details see Statement on page 153.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.

Detailed Account 30J.—GOVERNMENT SPECIAL SCHOOLS. *Controlling Officer—Director of Public Instruction.*

Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Heads of Account.	Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				a. **Training Schools for Masters.**							
2,100	...	4,730	...	(1*a*) Pay of Officers—Permanent	...	...	...	...	2,100	...	4,730
60,431	62,010	58,200	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	60,431	62,010	58,200
1,235	1,620	2,210	590	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	1,235	1,620	2,210
883	860	860	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	883	860	860
346	350	650	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	346	350	650
4,160	4,270	4,240	...	(4) Contingencies	...	...	...	...	4,160	4,270	4,240
540	720	720	...	(9) Scholarships	...	...	...	...	540	720	720
69,695	69,830	71,610	590	Total *a* ...	...	...	...	...	69,695	69,830	71,610
				b. **Technical Schools.**							
510	...	...	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	510	...	...
70,205	69,830	71,610	590	Total 30J ...	...	...	...	...	70,205	69,830	71,610

Detailed Account 30K.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.

Controlling Officer—Director of Public Instruction.

59,778	64,950	64,950	500	(1) Ordinary (Recurring)	...	...	...	...	59,778	64,950	64,950
2,805	4,050	1,740	96	(2) Special (Non-Recurring)	...	...	...	...	2,805	4,050	1,740
62,583	69,000	66,690	590	Total ...	...	...	...	...	62,583	69,000	66,690

Detailed Account 30L.—DIRECTION.

Controlling Officer—Director of Public Instruction.

5,843	5,750	4,000	...	(1a) Pay of Officers—Permanent ...	50,797	48,660	56,730	...	56,640	54,410	60,730
14,630	16,210	16,810	...	(1b) Pay of Officers—Temporary (Non-Contract). ...	...	...	...	...	14,630	16,210	16,810
82,105	83,000	81,500	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	82,105	83,000	81,500
426	400	400	...	(2b) Pay of Establishment—Temporary (Non-Contract). ...	...	...	...	...	426	400	400
2,173	2,310	2,040	...	(3a) Allowances, Honoraria, etc.—Fixed ...	4,945	6,680	4,090	...	7,118	8,990	6,130
1,352	1,600	1,600	..	(3b) Allowances, Honoraria, etc.—Fluctuating ...	1,564	1,000	1,000	...	2,916	2,600	2,600
6,500	7,000	7,(00	...	(4) Contingencies		...	...	...	6,500	7,000	7,000
1,13,029	1,16,270	1,13,350	...	Total ...	57,306	56,340	61,820	...	1,70,335	1,72,610	1,75,170

Detailed Account 30M.—INSPECTION.

Controlling Officer—Director of Public Instruction.

1,32,419	1,38,340	1,58,900	...	(1a) Pay of Officers--Permanent ...	21,659	35,610	21,140	..	1,54,078	1,73,950	1,80,040
5,325	5,950	23,690	...	(1b) Pay of Officers—Temporary (Non-Contract). ...	...	...	...	...	5,325	5,950	23,690
4,16,603	4,10,310	4,21,700	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	4,16,603	4,10,310	4,21,700
3,760	4,170	4,760	...	(2b) Pay of Establishment—Temporary (Non-Contract). ...	...	...	...	...	3,760	4,170	4,760
18,100	20,460	21,000	...	(3a) Allowances, Honoraria, etc.—Fixed ...	4,293	5,800	2,260	...	22,393	26,260	23,260
1,02,727	99,500	1,05,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...	1,920	4,580	2,300	...	1,04,647	1,04,080	1,07,300
38,756	37,000	40,000	...	(4) Contingencies	...	...	...	...	38,756	37,000	40,000
910	1,500	3,000	...	(6) Charge for Launches	...	...	...	.	910	1,500	3,000
7,18,600	7,17,230	7,78,050	...	Total ...	27,872	45,990	25,700	...	7,46,472	7,63,220	8,03,750

Detailed Account 30N.—SCHOLARSHIPS.

Controlling Officer—Director of Public Instruction.

A.—VOTABLE DISBURSEMENTS				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Account, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
11,950	12,300	28,560	...	(1) Arts Colleges	...	...	...	...	11,950	12,300	28,560
12,504	10,730	10,810	...	(2) Professional Colleges	...	...	...	...	12,504	10,730	10,810
39,049	41,580	91,960	...	(3) Anglo-Vernacular Secondary Schools ...	...	...	...	...	39,049	41,580	91,960
24,996	25,450	25,440	...	(4) Special Schools	...	...	...	...	24,996	25,450	25,440
9,184	9,300	9,300	...	(5) Cost of passages of State Scholars ...	...	...	...	...	9,184	9,300	9,300
				Lump provision for increase in number of							
...	30,800	...	...	(i) Bridge Scholarships	...	...	...	...	...	30,800	...
...	9,630	...	...	(ii) University Scholarships	...	...	...	...	...	9,630	...
863	...	3,740	...	(6) Cost of State Scholarships for State Scholars for Japan.	...	...	...	...	863	...	3,740
...	...	2,560	...	(7) Cost of State Scholarships tenable in India	...	...	...	...	...	...	2,560
...	...	600	...	(8) Cost of preliminary training of State Scholars in Burma.	...	...	...	...	...	...	600
98,546	1,39,790	1,72,970	...	**Total** ...	...	...	...	...	98,546	1,39,790	1,72,970

Detailed Account 30O.—MISCELLANEOUS.

Controlling Officer—Director of Public Instruction.

				***a.* Commissioner of Examinations**							
6,842	6,750	7,050	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...	6,842	6,750	7,050
17,650	18,800	18,800	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	17,650	18,800	18,800
328	360	380	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	328	360	380
975	870	870	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	975	870	870
45	...	100	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	45	...	100
2,494	2,500	2,500	...	(4) Contingencies	...	...	...	...	2,494	2,500	2,500
28,334	29,280	29,700		Total *a* ...	...	...	...	...	28,334	29,280	29,700

				***b.* Contributions.**							
4,000	5,000	5,000	...	(1) Contribution to Bernard Free Library ...	...	...	...	...	4,000	5,000	5,000
4,000	5,000	5,000	...	**Total *b*** ...	...	...	...	...	4,000	5,000	5,000
				***c.* Miscellaneous.**							
2,051	2,000	2,300	...	(1) Travelling Allowance (Stipend Boards and Elementary Training Class Students).	...	...	...	...	2,051	2,000	2,300
34,407	35,000	35,000	...	(2) Pali Examination Charges	...	...	...	...	34,407	35,000	35,000
68,753	66,000	69,000	...	(3) Other Examination Charges	...	...	...	...	68,753	66,000	69,000
6,500	6,000	6,000	...	(4) Grants to Boy Scouts Association ...	...	...	...	...	6,500	6,000	6,000
5,000	4,100	4,100	...	(5) Grants to Girl Guides Association ...	...	...	...	...	5,000	4,100	4,100
1,000	1,000	1,000	...	(6) Grants to St. John's Ambulance Association	...	...	...	...	1,000	1,000	1,000

A.—VOTABLE DISBURSEMENTS				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.

Detailed Account 300.—MISCELLANEOUS—*concld.*

Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Heads of Account.	Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				c. **Miscellaneous**—concld.							
959	1,800	1,800	...	(7) Grants to the Physical Director, Y.M.C.A.	...	...	...	...	959	1,800	1,800
3,000	3,000	3,000	...	(8) Annual Contribution to the Y.M.C.A. ...	...	...	...	...	3,000	3,000	3,000
120	...	870	..	(9) Prize for the Best Burmese Text Book ...	...	...	...	...	120	...	870
1,844	1,860	1,860	...	(10) Contribution to New Burma Club, London	...	...	...	...	1,844	1,860	1,860
17,768	800	...	...	(11) Departmental Committee of Enquiry ...	...	...	...	...	17,768	800	...
200	200	200	...	(12) Expenditure in connection with the All Burma Competition and Exhibition of School Art.	...	...	...	..	200	200	200
3,413	4,200	4,740	...	(13) Vacation course for Teachers ...	...	...	...	...	3,413	4,200	4,740
...	...	1,730	...	(14) Accountancy stipends	...	...	...	..	...	...	1,730
1,45,015	1,25,960	1,31,600	...	Total *c* ...	...			...	1,45,015	1,25,960	1,31,600
565	750	750	...	*d.* Registration of Books ..	...	...	...	...	565	750	750

				e. **Expenditure on Educational Services in connection with economic development and improvement of rural areas.**							
2,488	9,700	8,680	3,640	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	2,488	9,700	8,680
2,214	4,320	3,840	2,400	(4) Contingencies	...	...	...	...	2,214	4,320	3,840
...	...	...	...	(8) Works	...	...	...	...	...	...	..
4,702	14,020	12,520	6,040	**Total** *e* ...	..	...	...	...	4,702	1,4020	12,520
				Lump provision for institution of :—							
...	50,000	24,400	24,400	(i) State Translation Bureau ...	...	...	...	...	...	50,000	24,400
...	50,000	33,260	33,260	(ii) State Cinema and Cinema Service ...	...	...	...	...	...	50,000	33,260
...	20,000	25,300	25,300	(iii) Institution of Classes in Fine Arts ...	...	...	...	...	...	20,000	25,300
...	1,20,000	82,960	82,960	**Total** ...	...	...	...	...	...	1,20,000	82,960
1,82,616	2,95,010	2,62,530	89,000	**Total 30O** ...	...	...		...	1,82,616	2,95,010	2,62,530

Detailed Account 30P.—**CHARGES IN ENGLAND.**

				b. **High Commissioner.**							
28,442	12,800	12,800	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.†	84,541	92,320	67,120	...	1,12,983	1,05,120	79,920
75,248	1,11,320	1,34,720	...	(3) Unclassified	...	...	...	...	75,248	1,11,320	1,34,720
1,03,690	1,24,120	1,47,520	...	**Total** ...	84,541	92,320	67,120	...	1,88,231	2,16,440	2,14,640

† Details of Sterling Overseas pay :—Voted : Actuals £ 598 Allotment £ 960 ; Estimate £ 960 ; Charged : Actuals £ 3,056 ; Allotment £ 2,234; Estimate £ 3,084.

DEMAND No. 29.—EDUCATION.

Details of New Expenditure other than Works.

Major Head, Minor Head, Sub-heads and Primary Unit. (1)	Description of Expenditure. (2)	Provision in Estimates. 1939-40. Votable. (3)	Charged. (4)	Balance to be provided in future years. Non-recurring Total. Votable. (5)	Charged. (6)	Recurring average annual. Votable. (7)	Charged. (8)	Remarks. (9)
30Ja 2b	Pay of one teacher (Rs. 65 per mensem) for one year from the 1st June 1939 at the Pwo Karen High School, Bassein.	590	...	195	...	...	...	
30K(1)	Three Stipends (Rs. 12 each per mensem) for one year from the 1st April 1939 and contingent expenditure for above Elementary Training Class.	500	...	...	...	...	...	
(2)	Equipment grant for above Elementary Training Class.	90	...	...	...	...	...	
30Oe (2b)	Educational Staff for nine months for a new rural uplift centre :— Two teachers (Rs. 60—2—80 per mensem). One Slojd Master (Rs. 50—2—70 per mensem). One Lady teacher and five teachers for Elementary Training Classes (Rs. 25—1—30—2—40 per mensem). One Weaving Instructress (Rs. 50 per mensem). One Sweeper peon (Rs. 14½—16½ per mensem).	3,640	...	...	...	...	...	
(4)	Contingent expenditure at the new centre.	2,400	...	...	...	...	...	
30O	Lump sum provisions for—							
	(i) State Translation Bureau ...	24,400	...	...	...	...	...	
	(ii) State Cinema and Cinema Service.	33,260	...	...	...	...	...	
	(iii) State School of Fine Arts ...	25,300	...	...	...	...	...	
	Total, 30. Education ...	90,180	...	...	...	...	...	

DEMAND No. 29.—EDUCATION.

Details of the provision under head "30.-I.c." for contributions to (A) District Councils and (B) Deputy Commissioners' Local Funds.

Purpose of Contribution.	* Primary Education.	
Name of District.	A	B
Lower Burma.	Rs.	Rs.
Akyab	13,812	...
Amherst	1,12,493	8,245
Bassein	37,435	...
Henzada	40,483	...
Insein	77,664	...
Kyaukpyu	...	32,610
Maubin	46,416	...
Mergui	33,000	2,792
Prome	74,071	...
Sandoway	...	26,967
Tavoy	45,305	2,035
Tharrawaddy	1,18,347	...
Thatôn	77,174	1,325
Thayetmyo	70,623	5,775
Toungoo	20,626	43,158
Total ...	7,67,449	1,22,907
Upper Burma.		
Bhamo	...	24,533
Katha	...	64,440
Kyauksè	40,183	...
Lower Chindwin	1,02,921	...
Magwe	96,164	...
Mandalay	69,450	6,417
Meiktila	65,623	...
Minbu	43,659	8,032
Myingyan	1,38,430	...
Myitkyina	...	29,316
Pakôkku	1,10,030	32,281
Sagaing	1,07,079	...
Shwebo	1,10,962	...
Upper Chindwin	...	53,382
Yamèthin	82,576	406
Total ...	9,67,077	2,18,807
For rounding ...	+4	+6
Grand Total ...	17,34,530	3,41,720

*Does not include contributions sanctioned out of lump sum provisions for English teacher in vernacular schools, opening of new schools, maintenance and improvement of vernacula school buildings and additional contributions for vernacular education.

DEMAND No. 30.—MEDICAL.

		Rs.
Voted	... ...	36,63,920
Charged	... ...	*7,20,310*

31.—MEDICAL.

Controlling Officer—Inspector-General of Civil Hospitals.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details *see* Detailed Accounts.)	*	B.—CHARGED.				TOTAL (A + B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
3,29,058	3,28,370	3,19,790	...	A. MEDICAL ESTABLISHMENT	31A	3,92,732	3,92,190	3,28,170	...	7,21,790	7,20,560	6,47,960
27,42.454	30,73,820	29,12,820	4,350	B. HOSPITALS AND DISPENSARIES ...	31B	2,23,537	2,37,780	1,74,730	...	29,65,991	33,11,600	30,87,550
5,500	5,000	4.000	...	C. GRANTS FOR MEDICAL PURPOSES ...	31C	...	...	...	...	5,500	5,000	4,000
39,213	38,770	41.180	...	D. MEDICAL COLLEGES AND SCHOOLS ...	31D	11,961	15,700	9,410	...	51,174	54,470	50,590
2,49,281	2,63,600	2,40,460	...	E. MENTAL HOSPITALS	31E	28,997	28,970	22,440	...	2,78,278	2,92,570	2,62,900
44,857	46,310	42,510	...	F. CHEMICAL EXAMINER	31F	...	...	...	...	44,857	46,310	42,510

70,569	92,840	1,03,160	...	G. CHARGES IN ENGLAND	31G	85,796	98,480	1,85,560	...	1,56,365	1,91,320	2,88,720
-366	...	...	...	H. LOSS OR GAIN BY EXCHANGE ...	...	*-444*	...	...	...	*-810*	...	...
...	+170	...	...	For rounding	...	...	...	...	...	...	+170	...
34,80,566	38,48,880	36,63,920	4,350	Total		7,42,579	7,73,120	7,20,310	...	42,23,145	46,22,000	43,84,230

* No. of Detailed, Account if any.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.

Detailed Account 31A.—MEDICAL ESTABLISHMENT

Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Heads of Account.	Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				a. **Superintendence.**							
6,633	8,780	6,590	...	(1*a*) Pay of Officers—Permanent ...	33,000	33,000	33,000	...	39,633	41,780	39,590
...	...	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	4,577	...	6,500	...	4,577	...	6,500
52,245	54,500	57,460	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	52,245	54,500	57,460
43	...	60	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	43	...	60
...	...	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	4,467	3,710	4,660	...	4,467	3,710	4,660
405	1,000	1,250	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	2,616	2,100	3,500	...	3,021	3,100	4,750
4,053	4,050	4,800	...	(4) Contingencies	...	...	...	...	4,053	4,050	4,800
910	2,400	2,400	...	(6) Charge for Launches	...	...	...	...	910	2,400	2,400
...	...	...	...	(7) Establishment charges payable to other Governments, Departments, etc.	9,882	10,830	550	...	9,882	10,830	550
64,289	70,730	72,560	...	Total ...	54,542	49,640	48,210	...	1,18,831	1,20,370	1,20,770
				b. **District Medical Officers.**							
2,20,876	2,12,000	2,00,800	...	(1*a*) Pay of Officers—Permanent	1,93,185	2,16,300	2,22,190	...	4,14,061	4,28,300	4,22,990
15,982	16,000	16,250	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	15,982	16,000	16,250
2,656	2,340	3,080	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	25,200	27,200	32,250	...	27,856	29,540	35,330
13,411	15,500	15 000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	16,975	15,000	14,000	...	30,386	30,500	29,000
9,638	9,300	9,600	...	(4) Contingencies	...	...	...	...	9,638	9,300	9,600
1,580	2,500	2,500	...	(6) Charge for Launches	...	...	...	...	1,580	2,500	2,500
626	...	...	...	(7) Establishment charges payable to other Governments, Departments, etc.	1,02,830	84,050	11,520	...	1,03,456	84,050	11,520
2,64,769	2,57,640	2,47,230	...	Total ...	3,38,190	3,42,550	2,79,960	...	6,02,959	6,00,190	5,27,190
3,29,058	3,28,370	3,19,790	...	Total 31A ...	3,92,732	3,92,190	3,28,170	...	7,21,790	7,20,560	6,47,960

Detailed Account 31B.—HOSPITALS AND DISPENSARIES.

				***a.* Rangoon General Hospital.**							
88,948	92,920	94,100	...	(1*a*) Pay of Officers—Permanent	95,815	1,03,600	88,250	...	1,84,763	1,96,520	1,82,350
...	...	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	...	...	1,810	...	...	...	1,810
1,47,992	1,55,500	1,59,600	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	1,47,992	1,55,500	1,59,600
736	...	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	736	...	...
40,098	41,370	42,650	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	14,367	16,980	14,430	...	54,465	58,350	57,080
11,580	12,500	11,500	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	28,226	34,500	29,000	...	39,805	47,000	40,500
3,72,619	3,76,000	3,94,800	...	(4) Contingencies	...	...	...	...	3,72,619	3,76,000	3,94,800
...	...	...	...	(7) Establishment charges payable to other Governments, Departments, etc.	38,098	39,350	2,450	...	38,098	39,350	2,450
6,61,973	6,78,290	7,02,650	...	**Total** ...	1,76,506	1,94,430	1,35,940	...	8,38,479	8,72,720	8,38,590
				***b.* Mandalay Hospital.**							
22,171	22,790	25,320	..	(1*a*) Pay of Officers—Permanent	887	...	...	...	23,058	22,790	25,320
75,969	77,990	75,740	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	75,969	77,990	75,740
16,148	16,590	16,590	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	102	...	...	...	16,250	16,590	16,590
5,782	4,190	5,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	91	...	...	...	5,873	4,190	5,000
1,00,207	1,00,500	1,04,400	...	(4) Contingencies	...	...	...	...	1,00,207	1,00,500	1,04,400
...	...	...	...	(7) Establishment charges payable to other Governments, Departments, etc.	218	...	...	...	218	...	...
2,20,277	2,22,060	2,27,050	...	**Total** ...	1,298	...	...	...	2,21,575	2,22,060	2,27,050
				***c.* Maymyo Hospital.**							
8,432	8,400	7,920	...	(1*a*) Pay of Officers—Permanent	...	...	...	...	8,432	8 400	7,920
29,467	32,000	29,100	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	29,467	32,000	29,100
...	...	990	...	(2*b*) Pay of Establishment—Temporary Non-Contract).	...	...	...	...	...	...	990
5,665	5,840	6,250	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	5,665	5,840	6,250
2,242	1,100	1,100	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	2,242	1,100	1,100
68,424	61,400	61,600	...	(4) Contingencies	...	...	...	...	68,424	61,400	61,600
1,14,230	1,08,740	1,06,960	...	**Total** ...	...	...	...	...	1,14,230	1,08,740	1,06,960

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts, 1937-38.	Allotments, 1938-39	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				Detailed Account 31B.—HOSPITALS AND DISPENSARIES—*contd.*							
				***d.* Dufferin Maternity Hospital.**							
26,165	27,500	27,480	...	(1*a*) Pay of Officers—Permanent ...	18,727	19,200	18,150	...	44,892	46,700	45,630
75,677	79,600	77,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	75,677	79,600	77,000
23,259	24,200	23,740	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	3,420	3,420	3,340	...	26,679	27,620	27,080
6,243	5,550	4,800	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	14,975	14,500	16,700	...	21,218	20,050	21,500
96,927	98,000	1,05,000	...	(4) Contingencies	...	...	...	...	96,927	98,000	1,05,000
...	...	...	...	(7) Establishment charges ayable to other Governments, Departments, etc.	8,611	6,230	600	...	8,611	6,230	600
2,28,271	2,34,850	2,38,020	...	Total ...	45,733	43,350	38,790	...	2,74,004	2,78,200	2,76,810
				***e.* Mofussil Hospitals and Dispensaries.**							
1,17,541	1,30,000	1,20,000	...	(1*a*) Pay of Officers—Permanent	...	...	...	...	1,17,541	1,30,000	1,20,000
4,96,962	5,15,000	5,00,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	4,96,962	5,15,000	5,00,000
...	880	36,960	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	880	36,960
12,107	10,790	10,670	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	12,107	10,790	10,670
73,515	70,000	73,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	73,515	70,000	73,000
39,779	37,500	76,900	...	(4) Contingencies	...	...	...	...	39,779	37,500	76,900
200	200	200	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	...	...	...	200	200	200
...	...	13,680	...	(9) Provision of medicine chests in rural areas	...	...	...	...	...	...	13,680
...	1,52,250	...	...	Lump provision for medical facilities in rural areas.	...	...	...	...	...	1,52,250	...
7,40,104	9,16,620	8,31,410	...	Total ...	...	...	...	...	7,40,104	9,16,620	8,31,410
				***f.* Grants to Hospitals and Dispensaries.**							
44,500	43,860	43,860	...	(1) Contributions to Leper Asylums—Maintenance Grants.	...	...	...	...	44,500	43,860	43,860
943	1,000	1,000	...	(2) Special contributions to Leper Asylums for the curative treatment of lepers.	...	...	...	...	943	1,000	1,000
42,750	45,000	45,000	...	(3) Contribution to the Bishop Bigandet Home	...	...	...	...	42,750	45,000	45,000
10,500	9,000	9,000	...	(4) Contribution to the Sri Ramakrishna Sevasram Hospital, Rangoon.	...	...	...	...	10,500	9,000	9,000

425	430	430	...	(5) Contribution to the Roman Catholic Mission Chinese Dispensary, Mandalay.	...	...	...	...	425	430	430
500	500	500	...	(6) Contribution to the Mingun Infirmary, Mandalay.	...	...	...	...	500	500	500
40.000	40,000	40,000	...	(7) Contribution to the Rangoon Corporation on account of the Contagious Diseases Hospital.	...	...	...	...	40,000	40,000	40,000
489	520	...	...	(8) Leprosy clinic, Mônywa ...	...	...	...	...	489	520	...
1.500	1,500	1,500	...	(9) Subsidies to Medical Practitioners taking up practice in towns or villages where there are no hospitals or dispensaries.	...	...	...	...	1,500	1,500	1,500
4,000	...	4,000	...	(10) Contribution to B.O C. Hospital at chauk ..	...	...	...	...	4,000	...	4,000
...	...	3,750	...	(11) Contribution to mess funds in Government Hospitals.	...	...	...	...	...	...	3,750
1,45,607	1,41.810	1,49,040	...	**Total Recurring** ...	...	...	...		1,45,607	1,41,810	1,49,040
1,638	...	...	...	(10) Contribution of departmental charges on construction of new hospital at Buthidaung, Akyab District.	...	...	...	...	1,638	...	...
106	...	...	...	(11) Contribution of departmental charges on construction of a Maternity Ward at the Civil Hospital, Pyu.	...	...	...	..	106	...	...
7,140	...	...	...	(12) Contribution of departmental charges on the construction of hospital buildings at Mergui.	...	...	...	...	7,140	...	...
2,364	...	...	...	(13) Contribution for special hospital equipment	...	...	...	...	2,364	...	...
2,586	...	...	...	(14) Contribution of departmental charges on new hospital buildings at Gyobingauk.	...	...	...	...	2,586	...	..
...	42,280	15,940	...	(15) Contribution of departmental charges on the contruction of hospital buildings at Tavoy.	...	...	...	...	...	42,280	15,940
489	...	...	...	(16) Contribution of departmental charges on construction of materinity ward and Civil Hospital, Nyaunglebin.	...	...	...	...	489	...	...
...	...	2,350	...	(17) Contribution of departmental charges on construction of new hospital buildings at Mergui.	...	...	...	...	...	...	2,350
...	...	7,500	...	(18) Contribution of departmental charges on contruction of hospital buildings at Tharrawaddy.	...	...	...	...	...	...	7,500
14,323	42,280	25,790	...	**Total Non-recurring** ...	...	...	...	...	14,323	42,280	25,790
1,59,930	1,84,090	1,74 830	...	**Total *f*** ...	...	...	...	...	1,59,930	1,84,090	1,74,830

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				Detailed Account 31B.—HOSPITALS AND DISPENSARIES—*concld.*							
				g. Training of Women in Sick-Nursing and Midwifery.							
476	520	520	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	476	520	520
1,37,775	1,53,650	1,50,200	...	(4) Contingencies	...	...	...	...	1,37,775	1,53,650	1,50,200
1,38,251	1,54,170	1,50,720	...	Total ...	..	...	...	...	1,38,251	1,54,170	1,50,720
				h. Training of Sesayas in Western Medicine.							
667	720	360	...	(1a) Pay of Officers—Permanent	...	...	...	...	667	720	720
...	...	720	360	(2a) Pay of Establishment—Permanent ...	...	...	...	...	...	...	360
2,860	2,880	4,320	1,440	(4) Contingencies	...	...	...	...	2,860	2,880	4,320
3,527	3,600	5,400	1,800	Total ...	...	...	...	...	3,527	3,600	5,400
				i. Travelling Dispensaries.							
...	...	4,800	...	(2b) Pay of establishment Temporary (N.C.) ...	...	...	...	...	...	...	4,800
...	...	1,430	...	(3a) Allowances, Honoraria etc., Fixed ...	...	...	...	...	...	...	1,430
...	...	3,000	...	(3b) Allowances, Honoraria etc., Fluctuating ...	..	...	...	...	...	...	3,000
...	...	6,740	...	(4) Contingencies	...	...	...	...	...	...	6,740
...	...	15,970	...	Total ...	...	...	...	...	..	...	15,970
	39,440			Lump provision for medical facilities in rural areas.	...	...	...	...		39,440	
				j1. Contributions under the Hospital Finance Scheme for the treatment of Government Servants.							
1,10,346	1,00,660	1,01,150*	...	(1) Municipal and Town Committees ...	...	...	..	...	1,10,346	1,00,660	1,01,150*

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				*j*2. **Contributions under the Hospital Finance Scheme—Grants-in-aid to Local Bodies.**							
7,040	5,630	5,630	...	(1) Municipal and Town Committee (Mawlaik Town Committee).	...	...	...	...	7,040	5,630	5,630
1,58,782	1,50,890	1,50,890†	...	(2) District Councils ...	...	...	...	...	1,58,782	1,50,890	1,50,890†
7,743	7,150	7,150†	...	(3) Deputy Commissioners' Local Funds	...	...	...	...	7,743	7,150	7,150†
				*j*3. **Contributions under the Hospital Finance Scheme towards Building Sinking Funds—Recurring.**							
...	53,260	...		(1) Municipal and Town Committees ...	...	...	...	...	...	53,260	...
2,83,911	3,17,590	2,64,820		Total ...	...	...	...	...	2,83,911	3,17,590	2,64,820
				k. **Other Contributions to Local Bodies for medical purposes.**							
92,662	93,030	93,030†	...	(2) District Councils	...		...	...	92,662	93,030	93,030†
96,559	96,860	96,860†	...	(3) Deputy Commissioners' Local Funds	...		...	...	96,559	96,860	96,860†
1,89,221	1,89,890	1,89,890	...	Total ...	...		...	...	1,89,221	1,89,890	1,89,890
				l. **Expenditure on Medical Services in connection with economic development and improvement of rural areas.**							
1,200	2,400	2,400	1,200	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	1,200	2,400	2,400
...	200	200	100	(3*b*) Allowances, Honoraria, etc.—Fluctuating.	...	...	...	...	...	200	200
1,559	2,500	2,500	1,250	(4) Contingencies	...	...	...	...	1,559	2,500	2,500
2,759	5,100	5,100	2,550	Total ...	...	...	...	...	2,759	5,100	5,100
...	19,380	...	...	*m*. **Lump provision for medical aid in out of the way places.**	...	...	...	...		19,380	...
27,42,454	30,73,820	29,12,820	4,350	Total 31B ...	2,23,537	2,37,780	1,74,730	...	29,65,991	33,11,600	30,87,550

Detailed Account 31C.—GRANTS FOR MEDICAL PURPOSES.

3,000	3,000	2,000	...	(1) Contribution to the Central Midwives' and Nurses' Council.	...	...	...	...	3,000	3,000	2,000
2,500	2,000	2,000	...	(2) Contribution to the Medical Council ...	...	...	...	...	2,500	2,000	2,000
5,500	5,000	4,000		Total ...	.	...	...	...	5,500	5,000	4,000

* For Details *see* Statement on pages 165 and 166.

† For Details *see* Statement on page 167.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Account, 1937-38.	Allotments, 1938-39	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				Detailed Account 31D.—MEDICAL COLLEGES AND SCHOOLS.							
				b. **Medical School.**							
9,401	9,720	11,160	...	(1*a*) Pay of Officers—Permanent ...	10,377	12,000	8,000	...	19,778	21,720	19,160
10,755	10,840	11,450	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	10,755	10,840	11,450
983	1,000	1,090	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	200	200	150	...	1,183	1,200	1,240
...	70	70	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	...	70	70
14,349	14,300	14,370	...	(4) Contingencies	...	...	...	...	14,349	14,300	14,370
...	...	...	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	1,960	...	...	...	1,960	...
1,008	...	...	...	(9) Scholarships	...	...	...	...	1,008	...	...
36,496	35,930	38,140	...	**Total** ...	10,577	14,160	8,150	...	47,073	50,090	46,290
2,717	2,840	3,040	...	*c.* **Examination Board**	1,384	1,540	1,260	...	4,101	4,380	4,300
39,213	38,770	41,180	...	**Total** 31D ...	11,961	15,700	9,410	...	51,174	54,470	50,590

Detailed Account—31E.—MENTAL HOSPITALS.

9,034	9,000	7,700	...	(1a) Pay of Officers—Permanent	17,584	18,000	18,000	...	26,618	27,000	25,700
98,797	1,00,000	92,400	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	98,797	1,00,000	92,400
15,895	16,200	14,560	...	(3a) Allowances, Honoraria, etc.—Fixed ...	3,207	3,240	3,240	...	19,102	19,440	17,800
1,269	500	800	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...	779	450	600	...	2,048	950	1,400
1,24,286	1,37,900	1,25,000	...	(4) Contingencies	...	...	...	...	1,24,286	1,37,900	1,25,000
...	...	...	...	(7) Establishment charges payable to other Governments, Departments, etc.	7,427	7,280	600	...	7,427	7,280	600
2,49,281	2,63,600	2,40,460	...	Total ...	28,997	28,970	22,440	...	2,78,278	2,92,570	2,62,900

Detailed Account 31F.—CHEMICAL EXAMINER.

10,686	11,290	11,890	...	(1a) Pay of Officers—Permanent	...	...	...	...	10,686	11,290	11,890
15,981	16,620	12,100	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	15,981	16,620	12,100
720	720	720	...	(2b) Pay of Establishment—Temporary (Non-Contract.)	...	...	...	...	720	720	720
1,152	2,280	1,900	...	(3a) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	1,152	2,280	1,900
2,818	1,900	2,400	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	2 818	1,900	2,400
13,500	13,500	13,500	...	(4) Contingencies	...	...	...	...	13,500	13,500	13,500
44,857	46,310	42,510	...	Total ...	...	...	...	...	44,857	46,310	42,510

Detailed Account 31G.—CHARGES IN ENGLAND.

...	...	...	...	*a.* **Secretary of State.**	7,727	...	16,000	...	7,727	...	16,000
				b. **High Commissioner.**							
21,347	31,320	41,720	...	(1) Leave and Deputation salaries and Sterling Overseas Pay.†	78,069	98,480	1,69,560	...	99,416	1,29,800	2,11,280
44,213	61,200	61,200	...	(2) Stores	...	...	...	...	44,213	61,200	61,200
5,009	320	240	...	(3) Unclassified	...	...	...	...	5,009	320	240
70,569	92,840	1,03,160	...	Total ...	85,796	98,480	1,85,560	...	1,56,365	1,91,320	2,88,720

† Details of Sterling Overseas Pay—Charged: Accounts—£ 5,908. Allotment £ 7,386; Estimate £ 5,754.

Demand No. 30.—MEDICAL.

Details of New Expenditure other than Works.

Major Head, Minor Head, Sub-heads and Primary Unit	Description of Expenditure.	Provision in Estimates. 1939-40.		Balance to be provided in future years. Non-recurring Total.		Recurring average annual.		Remarks.
		Votable.	Charged.	Votable.	Charged.	Votable.	Charged.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
31 *Bh.* (2a)	Special pay of one Sub-Assistant Surgeon for lecturing and training *Sesayas* at Moulmein.	360	...	...	...	360	...	
(4)	Conveyance allowance for 8 *Sesayas*	1,440	...	...	...	1,440	...	
31 *Bl.* 2b	Medical Staff for a new rural uplift centre :— One Sub-Assistant Surgeon (Rs. 80—160 per mensem) and one Compounder (Rs. 20—40 per mensem).	1,200	...	...	...	...	...	
(3b)	Travelling Allowance of above ...	100	...	...	...	...	...	
(4)	Contingencies of above ...	1,250	...	...	...	...	...	
	Total, 31—Medical ...	4,350	...	...	...	1,800	...	

DEMAND No. 30.—MEDICAL.

Details of the provision under head "31B. j." for contributions to Municipal and Town Committees.

Purpose of Contribution. / Name of Town.	Hospital Finance Scheme. / Treatment of Government Servants.
Lower Burma.	R.
Akyab	7,163
Bassein	4,578
Danubyu	492
Gyobingauk	414
Henzada	3,127
Insein	3,755
Kawkareik	337
Kyaiklat	897
Kyaikto	214
Kyangin	862
Kyaukpyu	1,598
Kyônpyaw	471
Letpadan	857
Maubin	1,852
Moulmeingyun	251
Mergui	2,408
Minbya	245
Minhla	600
Moulmein	4,387
Myanaung	657
Myaungmya	2,545
Nattalin	...
Ngathainggyaung	450
Nyaunglebin	1,425
Paungdé	1,171
Pegu	5,430
Prome	2,662
Pyapôn	2,168
Pyu	319
Sandoway	1,044
Shwedaung	726
Shwegyin	264
Syriam	...
Tavoy	1,007
Tharrawaddy	1,798
Thatôn	2,036
Thôngwa	275
Thônzé	...
Toungoo	2,620
Wakéma	238
Yandoon	543
Zigôn	1,010
Total ...	62,896

Details of the provision under head " 31B. j." for contributions to Municipal and Town Committees.

Purpose of Contribution. / Name of Town.	Hospital Finance Scheme / Treatment of Government Servants.
Upper Burma.	Rs.
Allanmyo-Ywataung	428
Bhamo	1,337
Chauk	...
Kyauksè	1,701
Magwe	3,370
Mandalay (Cantonment)	...
Mandalay (Municipality)	...
Mawlaik	4,343
Maymyo	...
Meiktila	1,712
Minbu	3,021
Mônywa	1,713
Myingan	2,063
Myinmu	205
Myitkyina	...
Nyaung-U	235
Pakôkku	2,635
Pyawbwè	103
Pyinmana	1,653
Sagaing	1,663
Salin	964
Shwebo	3,081
Taungdwingyi	1,266
Thayetmyo	2,454
Yamèthin	1,551
Yenangyaung	2,042
Ye-U	710
Total ...	38,250
For rounding ...	+4
GRAND TOTAL ...	1,01,150

DEMAND No. 30.—MEDICAL.

Details of the provision under heads "31B. j," and "31B. k." for contributions to (A) District Councils and (B) Deputy Commissioners' Local Funds.

Purpose of Contribution.	Hospital Finance Scheme.		Other Medical Contributions.	
Name of District.	A	B	A	B
Lower Burma.				
Akyab	2,534	...	3,576	...
Amherst	8,857	...	3,481	1,089
Bassein	6,580	...	2,460	...
Henzada	3,333	...	3,182	...
Insein	2,141	...	5,064	...
Kyaukpyu	...	1,306	...	1,366
Maubin	4,515	...	3,552	...
Mergui	5,870	...	3,069	8,224
Prome	10,042	...	2,475	...
Sandoway	...	2,366	...	3,332
Tavoy	9,464	...	...	...
Tharrawaddy	18,056	...	3,493	...
Thatôn	6,782	...	3,980	...
Thayetmyo	5,719	...	3,374	2,118
Toungoo	5,524	...	465	1,206
Total ...	89,417	3,672	38,171	17,335
Upper Burma.				
Bhamo	...	2,592	...	4,165
Katha	...	...	...	33,183
Kyauksè	4,359	...	5,202	...
Lower Chindwin	4,472	...	9,223	...
Magwe	5,675	...	2,097	...
Mandalay	...	...	3,508	50
Meiktila	3,054	...	9,600	...
Minbu	3,639	...	3,946	...
Myingyan	9,409	...	3,802	...
Myitkyina	...	...	...	21,179
Pakôkku	4,027	...	5,880	5,401
Sagaing	6,277	...	5,618	...
Shwebo	9,989	...	3,692	...
Upper Chindwin	...	879	...	15,546
Yamèthin	10,569	...	2,283	...
Total ...	61,470	3,471	54,851	79,524
For rounding ...	+3	+7	+8	+1
GRAND TOTAL ...	1,50,890	7,150	93,030	96,860

DEMAND NO. 31.

PUBLIC HEALTH.

		Rs.
Voted	... ...	11,84,430
Charged	... ...	*92,500*

32.—PUBLIC HEALTH.

Controlling Officers—Various.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)		B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
3,95,703	4,42,670	4,55,390	19,650	A. PUBLIC HEALTH ESTABLISHMENT ...	32A	72,450	54,290	46,590	...	4,68,153	4,96,960	5,01,980
3,41,499	3,50,130	4,49,580	1,13,060	B. GRANTS FOR PUBLIC HEALTH PURPOSES	32B	...	...	...	...	3,41,499	3,50,130	4,49,580
1,89,844	2,15,160	1,69,970	...	C. EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES.	32C	...	...	...	...	1,89,844	2,15,160	1,69,970
11,552	11,710	11,180	...	D. BACTERIOLOGICAL LABORATORY ...	32D	2,259	2,400	2,400	...	13,811	14,110	13,580
30,492	30,570	30,570	...	E. PASTEUR INSTITUTE	32E	41,551	51,170	41,350	...	72,043	81,740	71,920
41,001	1,30,400	52,900	...	F. WORKS	32F	...	...	...	...	41,001	1,30,400	52,900
3,637	4,120	14,840	...	G. CHARGES IN ENGLAND	32G	3,216	2,160	2,160	...	6,853	6.280	17,000
- 18	...	...	...	H. LOSS OR GAIN BY EXCHANGE ...	...	*- 17*	...	...	...	*- 35*	...	...
...	+220	...	...	For rounding	...	...	...	...	...		+220	...
10,13,710	11,84,980	11,84,430	1,32,710	Total ...	...	1,19,459	1,10,020	92,500	...	11,33,169	12,95,000	12,76,930

				a. **Director of Public Health.**							
23,705	24,970	27,010		(1*a*) Pay of Officers—Permanent ...	27,486	25,840	26,510	...	51,191	50,810	53,520
...	...	...	...	(16) Pay of Officers Temporary (Non-Contract)	2,288	...	...	...	2,288	...	...
56,910	58,700	59,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	56,910	58,700	59,000
2,665	2,690	2,510	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	3,797	3,140	3,140	...	6,462	5,830	5,650
2,114	2,000	2,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	3,230	1,600	1,800	...	5,344	3,600	3,800
7,061	6 300	6,820	...	(4) Contingencies	...	...	...	...	7,061	6,300	6,820
235	600	600	...	(6) Charge for Launches	...	...	...	...	235	600	600
...	...	...	...	(7) Establishment charges payable to other Governments, Departments, etc.	10,112	8,290	600	...	10,112	8,290	600
92,690	95,260	97,94C	...	Total ...	46,913	38,870	32,050	...	1,39,603	1,34,130	1,29,990
				b. **Rangoon Port Health Department.**							
22,446	23,300	23,350	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...	22,446	23,300	23,550
19,265	19,880	19,290	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	19,265	19,880	19,290
4,873	5,580	5,700	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	..	...	4,873	5,580	5,700
4,173	4,600	3,600	...	(3*b*) Allowances, Honoraria etc.—Fluctuating ...	...	...	...	...	4,173	4,600	3,600
7,820	7,430	9,080	...	(4) Contingencies	...	...	...	...	7,820	7,430	9,080
18,590	19,000	19,000	...	(6) Charge for Launches	...	...	...	...	18,590	19,000	19,000
77,167	79,790	80,020	...	Total ...	...	...	...		77,167	79,790	80,020
				c. **Port Health Department outside Rangoon.**							
Included under Sub-head *b.*		1,250	...	(2*a*) Pay of Establishment—Permanent ...	2,400	200	...	...	2,400	200	1,250
		330	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	1,014	250	...	...	1,014	250	330
		430	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	223	...	1,620	...	223	...	2,050
1,454	1,590	1,590	...	(7) Establishment charges payable to other Governments, Departments, etc.	550	60	...	...	2,004	1,650	1,590
1,454	1,590	3,600	...	Total ...	4,187	510	1,620	...	5,641	2,100	5,220

* No. of Detailed Account, if any.

Detailed Account 32A.—PUBLIC HEALTH ESTABLISHMENT—*contd.*

A.—VOTABLE DISBURSEMENTS. Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Heads of Account.	B.—CHARGED. Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	TOTAL (A+B). Accounts, 1937-38.	Allotments, 1938-39.	Estimates 1939-40.
				***d.* Vaccination.**							
...	...	580	...	(1*a*) Pay of Officers—Permanent	18,113	13,440	11,960	...	18,113	13,440	12,540
4,984	3,920	4,220	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	4,984	3,920	4,220
445	200	200	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	1,080	880	...	445	1,280	1,080
414	...	...	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	414	...	...
13,163	13,000	13,330	...	(4) Contingencies	...	...	...	...	13,163	13,000	13,330
19,006	17,120	18,330	...	**Total** ...	18,113	14,520	12,840	..	37,119	31,640	31,170
				***e.* Health Department.**							
51,145	54,380	47,750	...	(1*a*) Pay of Officers—Permanent	...	...	...	...	51,145	54,380	47,750
5,871	3,280	23,280	7,200	(1*b*) Pay of Officers—Temporary (Non-Contract)	...	...	...	...	5,871	3,280	23,280
778	840	840	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	778	840	840
3,608	4,590	6,060	600	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	3,608	4,590	6,060
6,954	6,000	8,000	1,200	(3*b*) Allowances, Honoraria, etc.—Fluctuating ..	...	...	...	...	6,954	6,000	8,000
216	260	260	...	(4) Contingencies	...	...	...	...	216	260	260
1,620	1,620	1,620	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	...	...	...	1,620	1,620	1,620
70,192	70,970	87,810	9,000	**Total** ...	...	...	...	...	70,192	70,970	87,810

				***f.* Public Health Training Classes.**							
...	...	...	...	(1*a*) Pay of Officers—Permanent ...	2,782	160	...	...	2,782	160	...
224	230	150	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ..	...	230	80	...	224	460	230
1,894	640	1,980	...	(4) Contingencies	...	...	...	...	1.894	640	1,980
2,118	870	2,130	...	**Total** ...	2,782	390	80	...	4,900	1,260	2,210
				***g.* Hygiene Publicity Officer.**							
720	860	720	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...	720	860	720
305	350	350		(3*b*) Allowances, Honoraria, etc.—Fluctuating ...		...	...	...	305	350	350
4,130	3,500	1,500		(4) Contingencies		...	...	...	4,130	3,500	1,500
5,155	4,710	2,570		**Total** ...		...	...	...	5,155	4,710	2,570
				***h.* Public Health Institute.**							
14,331	16,960	15,630	...	(1*a*) Pay of Officers—Permanent ...	455	...	...	...	14,786	16,960	15,630
...	...	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	...	...	...	...	...	...	...
14,860	18,000	18,700	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	14,860	18,000	18,700
2,330	2,340	3,220	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	2,330	2,340	3,220
3,275	4,630	4,170	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	3,275	4,630	4,170
2,761	2,800	2,800	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating...	...	...	...	...	2,761	2,800	2,800
12,322	13,070	9,550	...	(4) Contingencies	...	...	...	...	12,322	13,070	9,550
49,879	57,800	54,070	...	**Total** ...	455	...	...	...	50,334	57,800	54,070

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				Detailed Account 32A.—PUBLIC HEALTH ESTABLISHMENT—*concld.*							
				***i.* Public Health Experiment.**							
...	2,230	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	...	...	...	...	...	2,230	...
7,926	8,710	8,870	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	7,926	8,710	8,870
917	1,580	1,020	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	917	1,580	1,020
423	380	300	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	423	380	300
4,260	3,570	3,750	...	(4) Contingencies	...	...	...	...	4,260	3,570	3,750
1,947	2,350	2,350	...	(8) Works	...	...	...	...	1,947	2,350	2,350
15,473	18,820	16,290	...	Total ...	...	...	...	...	15,473	18,820	16,290
				***j.* Leprosy Survey and Treatment.**							
4,800	4,800	4,800	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	...	...	...	...	4,800	4,800	4,800
1,703	1,890	2,310	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	1,703	1,890	2,310
357	360	350	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	357	360	350
1,668	1,500	1,500	..	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	1,668	1,500	1,500
545	650	650	...	(4) Contingencies	...	...	...	...	545	650	650
9,073	9,200	9,610	...	Total ...	...	...	...	...	9,073	9,200	9,610

...				*k.* **Expenditure on Public Health Services in connection with economic development and improvement of rural areas.**							
6,227	11,960	12,060	5,920	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	6,227	11,960	12,060
1,406	2,700	2,580	1,290	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	1,406	2,700	2,580
1,438	2,520	2,520	1,260	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	.	1,438	2,520	2,520
899	4,360	4,360	2,180	(4) Contingencies	...	...	...	...	899	4,360	4,360
43,526	65,000	47,650	...	(8) Works	...	...	...	...	43,526	65,000	47,650
53,496	86,540	69,170	10,650	Total ...	...	...	...	...	53,496	86,540	69,170
				l. **Nutrition, Survey and Research.**							
...	...	8,560	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	...	...	...	...	...	..	8,560
...	...	810	...	(2*b*) Pay of Establishment—Temporary (Non-Contract.	...	...	...	...	...	...	810
...	...	1,010	...	(3*a*) Allowances Honoraria, etc,—Fixed ...	...	...	...	...	...	...	1,010
...	...	2,500	...	(3*b*) Allowances Honoraria. etc,—Fluctuating ...	...	...	...	...	..	...	2.500
...	...	970	...	(4) Contingencies	...	...	...	...	...	...	970
...	...	13,850	...	Total ...	...	...	...	...	...	...	13,850
3,95,703	4,42,670	4,55,390	19,650	Total 32A ...	72,450	52,290	46,590	...	4,68,153	4,96,960	5,01,980

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.

Detailed Account 32B.—GRANTS FOR PUBLIC HEALTH PURPOSES. *Controlling Officer—Education Secretary.*

				a. **Recurring contributions to Local Bodies for Public Health Purposes.**							
				(1) Municipal and Town Committees—							
3,500	3,500	3,500	...	Rangoon Corporation	...	...	...	...	3,500	3,500	3,500
564	780	780	...	Mawlaik Town Committee ...	...	...	...	...	564	780	780
2,18,410	2,18,410	2,20,370†	...	(2) District Councils	...	...	...	...	2,18,410	2,18,410	2,20,370†
72,387	72,390	70,430†	...	(3) Deputy Commissioners' Local Funds	...	...	...	...	72,387	72,390	70,430†
				(4) Miscellaneous—							
21,010	20,730	20,360	...	Cost of Vaccine lymph	...	...	...	...	21,010	20,730	20,360
3,15,871	3,15,810	3,15,440	...	Total ...	...	...		...	3,15,871	3,15,810	3,15,440
...	10,260	1,12,670	1,12,670	*b.* **Grants-in-aid for Public Health purposes.**	...	...	...	...	...	10,260	1,12,670

				c. **Other Grants.**							
15,600	20,000	20,000	...	(1) Contribution for promotion of Infant Welfare.	...	...	...	...	15,600	20,000	20,000
2,000	2,000	...	...	(2) Contributions to Local Bodies for employment of Health Officers on half pay grant system.	...	...	...	...	2,000	2,000	...
1,028	1,060	1,470	390	(3) Contribution to Local Bodies of half the pay of Public Health Inspectors.	...	...	...	...	1,028	1,060	1,470
7,000	...	...	...	(4) Contribution to the Indian Red Cross Society of one half of the cost of a trained Lady Welfare Worker.	...	...	...	...	7,000	...	...
	1,000	...		(5) Contribution to League of Nations Health Organizations Bureau at Singapore.					...	1,000	...
...	...	...									
25,628	24,060	21,470	390	Total ...	...	...	...	...	25,628	24,060	21,470
3,41,499	3,50,130	4,49,580	1,13,060	Total 32B ...	...	...	...	...	3,41,499	3,50,130	4,49,580

† For details see statement on page 182

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38	Allotments, 1938-39.	Estimates, 1939-40.

Detailed Account 32C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES. *Controlling Officer—Director of Public Health.*

Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Heads of Account.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38	Allotments, 1938-39.	Estimates, 1939-40.
				a. **Malaria.**							
743	1,880	1,880	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	743	1,880	1,880
...	400	400	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	...	400	400
46,665	45,000	42,400	...	(4) Contingencies	...	...	...	...	46,665	45,000	42,400
47,408	47,280	44,680	...	**Total** ...	...	...	...	...	47,408	47,280	44,680
				b. **Other Epidemics—District Charges.**							
44,210	49,000	48,580	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	44,210	49,000	48,580
...	3,710	3,700	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	3,710	3,700
10,979	13,670	13,510	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	10,979	13,670	13,510
25,959	26,900	26,900	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	25,959	26,900	26,900
31,552	26,900	27,500	...	(4) Contingencies	...	...	...	...	31,552	26,900	27,500
1,12,700	1,20,180	1,20,190	...	**Total** ...	...	...	...	...	1,12,700	1,20,180	1,20,190

				c. **Other Epidemics—Additional charges during prevalence of epidemics.**							
6,762	1,100	1,100	...	(4) Contingencies	...	...	...	...	6,762	1,100	1,100
6,762	1,100	1,100	...	**Total** ...	...	...	...	...	6,762	1,100	1,100
				d. **Expenditure on Anti-malarial measures in connection with economic development and improvement of rural areas.**							
22,974	46,600	4,000	...	(4) Contingencies	...	...	...	...	22,974	46,600	4,000
22,974	46,600	4,000	...	**Total** ...	...	...	...	...	22,974	46,600	4,000
1,89,844	2,15,160	1,69,970	...	**Total 32C** ...	...	...	...	...	1,89,844	2,15,160	1,69,970

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.

Detailed Account 32D.—BACTERIOLOGICAL LABORATORY.

Controlling Officer—Inspector-General of Civil Hospitals.

4,190	4,310	3,680	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	4,190	4,310	3,680
6,487	6,600	6,600	...	(3b) Allowances, Honoraria, etc.—Fluctuating	2,259	2,400	2 400	...	8,746	9,000	9,000
875	800	900	...	(4) Contingencies	...	...	...	...	875	800	900
11,552	11,710	11,180	...	Total ...	2,259	2,400	2,400	...	13,811	14,110	13,580

Detailed Account 32E.—PASTEUR INSTITUTE.

Controlling Officer—Inspector-General of Civil Hospitals.

...	...	...	...	(1a) Pay of Officers—Permanent ...	28,405	34,800	34,800	...	28,405	34,800	34,800
5,311	5,340	5,340	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	5,311	5,340	5,340
796	810	810	...	(3a) Allowances, Honoraria, etc.—Fixed ...	4,808	5,550	5,550	...	5,604	6,360	6,360
...	...	...	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...	4	1,000	1,000	...	4	1,000	1,000
385	420	420	...	(4) Contingencies	...	...	...	...	385	420	420
...	...	...	...	(7) Establishment charges payable to Other Government Departments, etc. ...	8,334	9,820	...	...	8,334	9,820	...
24,000	24,000	24,000	...	(9) Grants in aid Burma Pasteur Institute Association and Serological Department, Pasteur Institute.	...	...	...	...	24,000	24,000	24,000
30,492	30,570	30,570	...	Total ...	41,551	51,170	41,350	...	72,043	81,740	71,920

Description.	Sanctioned Estimate.	Expenditure to 31st December 1938.	Estimates, 1939-40.		
			Carry on.	New.	Total.

Controlling Officer—Education Secretary.

Detailed Account 32F.—WORKS.

	Rs.	Rs.	Rs.		Rs.
Works in Progress.					
Mergui Sea-Wall and Reclamation Scheme	32,78,661	26,63,233	52,900	...	52,900
Total ...	32,78,661	26,63,233	52,900	...	52,900

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.

Detailed Account 32G.—CHARGES IN ENGLAND.

				b. **High Commissioner.**							
...	...	10,200	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.†	3,216	2,160	2,160	...	3,216	2,160	12,360
3,325	3,440	3,840	...	(2) Stores	...	...	...	...	3,325	3,440	3,840
312	680	800	...	(3) Unclassified	...	...	...	...	312	680	800
3,637	4,120	14,840	...	**Total** ...	3,216	2,160	2,160	...	6,853	6,280	17,000

† Details of Sterling Overseas Pay—Charged: Accounts—£241 Allotment' £162; Estimate £162.

DEMAND No. 31.—PUBLIC HEALTH.

Details of New Expenditure other than Works.

Major Head, Minor Head, Sub-heads and Primary Unit.	Description of Expenditure.	Provision in Estimates. 1939-40. Votable.	Provision in Estimates. 1939-40. Charged.	Balance to be provided in future years. Non-recurring Total. Votable.	Non-recurring Total. Charged.	Recurring average annual. Votable.	Recurring average annual. Charged.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
32A. *d.* (1*b*) ...	1 Health Officer for Thingangyun, Thamaing, Kanbe and Kamayut for 2 years.	7,200	...	7,200	...	...	Half the expenditure will be recovered from the four local authorities.
(3*a*) ...	Conveyance Allowance of above ...	600	...	600	...	...	
(3*b*) ...	Travelling Allowance of above ...	1,200	...	1,200	...	...	
	Pay of Public Health Staff for a new rural uplift centre :—						
32A. *j.* (2*b*) ...	1 Health Officer on a scale of Rs. 100—200 per mensem. 1 Health Visitor on a scale of Rs. 100—175 per mensem. 1 Public Health Inspector on a scale of Rs. 70—120 per mensem. 1 Midwife on Rs. 50 per mensem ... 1 Clerk on a scale of Rs. 40—55 per mensem 1 Vaccinator on a scale of Rs. 24—40 per mensem. 1 Peon on a scale of Rs. 14—16½ per mensem	5,920	...	...	...	...	...
(3*a*) ...	Fixed Travelling Allowance and other Compensatory Allowance for above.	1,290	...	...	...	...	...
(3*b*) ...	Travelling Allowance for above ...	1,260	...	...	...	...	...
(4) ...	Contingent Expenditure	2,180	...	...	...	...	...
B *b* ...	Grant-in-aid to the Akyab Municipality of two-third the estimated cost of extending the water reservoir.	1,12,670	...	...	...	...	...
(3) ...	Contribution to the Deputy Commissioner's Local Fund for half the pay of Public Health Inspector.	390	...	...	...	...	...
	Total, 32. Public Health ...	1,32,710	...	9,000	...	...	...

Demand No. 31.—PUBLIC HEALTH.

Details of the provision under head "32 B. a." for Contributions to (A) District Councils and (B) Deputy Commissioners' Local Funds.

Purpose of Contribution.	Public Health.	
Name of District.	A	B
Lower Burma.		
Akyab	2,367	...
Amherst	5,316	842
Bassein	4,394	...
Henzada	5,330	...
Insein	12,659	...
Kyaukpyu	...	4,282
Maubin	8,629	...
Mergui	4,295	1,253
Prome	12,458	...
Sandoway	...	2,863
Tavoy	5,900	150
Tharrawaddy	11,686	...
Thatôn	10,267	277
Thayetmyo	7,630	767
Toungoo	3,468	1,817
Total ...	94,399	12,251
Upper Burma.		
Bhamo	...	2,149
Katha	...	34,240
Kyauksè	12,323	...
Lower Chindwin	7,157	...
Magwe	14,337	...
Mandalay	10,249	914
Meiktila	13,643	...
Minbu	17,639	1,478
Myingyan	11,998	...
Myitkyina	...	7,342
Pakôkku	8,195	2,915
Sagaing	6,460	...
Shwebo	11,878	...
Upper Chindwin	...	9,141
Yamèthin	12,089	...
Total ...	1,25,968	58,179
For rounding ...	+3	...
Grand Total ...	2,20,370	70,430

DEMAND No. 32.

AGRICULTURE AND VETERINARY.

		Voted. Rs.	*Charged.* Rs.
33. Agriculture	...	9,64,290	*2,11,710*
34. Veterinary	...	5,51,770	*37,160*
Total	...	15,16,060	*2,48,870*

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts, 1937-38.	Allotments, 1938-39	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				33.—AGRICULTURE.								
3,29,064	3,38,940	3,81,510	1 080	A.—AGRICULTURE DEPARTMENT ...	33A	97,142	1,14,850	79,720	...	4,26,206	4,53,790	4,61,230
1,82,005	1,89,040	2,01,890	2,160	B.—EXPERIMENTAL FARMS ...	33B		...	...	...	1,82,005	1,89,040	2,01,890
24,316	33,400	58.500	11.500	C.—AGRICULTURAL EXPERIMENTS ...	...	...	...	...	...	24.316	33,400	58,500
1,79,434	1,79,890	2,14,800	2,160	D.—AGRICULTURAL EDUCATION AND RESEARCH.	33D	31,313	34,100	45,490	...	2,10,747	2,13,990	2,60,290
39,000	39,000	49,780	...	E.—BOTANICAL AND PUBLIC GARDENS	...	...	...	...	...	39,000	39,000	49,780
10,780	12,500	15,000	...	F.—PUBLIC EXHIBITION AND FAIRS ...	33F		...		...	10,780	12,500	15,000
19,458	28,000	21,770	...	G.—SCHEME FOR THE IMPROVEMENT OF AGRICULTURAL MARKETING.	33G	19,277	9,570	23,620	...	38,735	37,570	45,390
18,545	20,130	8,280	3,440	H.—SPECIAL RURAL UPLIFT SCHEMES	33H	...	...	...	...	18,545	20,130	8,280
3,167	4,220	5,200	...	I.—WORKS	33I	...	...	...	...	3,167	4.220	5,200
2,240	4,080	7,560	...	K.—CHARGES IN ENGLAND	33K	67,652	67.520	62,880	...	69,892	71,600	70,440
-12	...		...	L.—LOSS OR GAIN BY EXCHANGE ...	...	*-351*	...		...	*-363*	...	
	-200		...	For rounding		...	*-40*		...		*-240*	
8,07,997	8,49,000	9,64,290	20,340	**GRAND TOTAL** ...		2,15,033	2,26,000	2,11,710	...	10,23,030	10,75,000	11,76,000

* No. of Detailed Account, if any.

A.—VOTABLE DISBURSEMENTS.					B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Heads of Accounts.	Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				Detailed Account 33A.—AGRICULTURE DEPARTMENT. *Controlling Officers—Director of Agriculture and for sub-head i. Forest Secretary.*							
				a. **Superintendence.**							
...	...	...	...	(1*a*) Pay of Officers—Permanent	26,011	25,460	30,000	...	26,011	25,460	30,000
...	...	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	813	...	...		813	...	...
23,566	23,600	24.550	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	23,566	23,600	24,550
1,329	3,100	2,860	...	(2*b*) Pay of Establishment—Temporary (Non-Contract.)	...	...	...	...	1,329	3,100	2,860
...	...	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	2,704	3,420	1,440	...	2,704	3,420	1,440
756	1,780	1,780	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	2,865	3,200	3,200	...	3,621	4,980	4,980
2,437	2,320	3,000	...	(4) Contingencies		...		...	2,437	2,320	3,000
	900	900	...	(6) Charge for Launches		...		...		900	900
28,088	31,700	33,090	...	Total ...	32,393	32,080	34,640	...	60,481	63,780	67,730

				b. **Expert Staff.**							
72,481	72,580	93,700	...	(1*a*) Pay of Officers—Permanent ...	49,695	59,090	33,580		1,22,176	1,31,670	1,27,280
1,47,102	1,52,220	1,58,400	600	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	1,47,102	1,52,220	1,58,400
...	2,500	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	2,500	...
1,284	2,240	1,340	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	4,316	7,880	5,600	...	5,600	10,120	6,940
56,373	55,000	70,480	480	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	10,738	15,800	5,900	...	67,111	70,800	76,380
11,966	10,900	12,000	...	(4) Contingencies	...	...	...	...	11,966	10,900	12,000
1,138	...	...	...	(5) Loss	...	...	...	...	1,138	...	...
10,632	11,800	12,500	...	(6) Charge for Launches	...	...	...	...	10,632	11,800	12,500
3,00,976	3,07,240	3,48,420	1,080	Total ...	64,749	82,770	45,080	...	3,65,725	3,90,010	3,93,500
3,29,064	3,38,940	3,81,510	1,080	**Total 33A** ...	97,142	1,14,850	79,720	...	4,26,206	4,53,790	4,61,230

Detailed Account 33B.—EXPERIMENTAL FARMS.

94,049	1,01,700	1,06,320	1,200	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	94,049	1,01,700	1,06,320
980	300	300	...	(2*b*) Pay of Establishment—Temporary (Non-Contract). ...	...	...	...	...	980	300	300
98	290	450	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	98	290	450
5,860	6,500	8,260	960	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	5,860	6,500	8,260
81,018	80,250	86,560	...	(4) Contingencies	...	...	...	...	81,018	80,250	86,560
1,82,005	1,89,040	2,01,890	2,160	Total ...	...	...	...	...	1,82,005	1,89,040	2,01,890

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				Detailed Account 33D.—AGRICULTURAL EDUCATION AND RESEARCH.							
				***a.* Agricultural College, Mandalay.**							
45,333	36,910	22,230	.	(1*a*) Pay of Officers—Permanent	12,574	13,770	27,640	...	57,907	50,680	49,870
...	9,000	15,620	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	...	...	...	...	...	9,000	15,620
51,300	52,130	54,560	2,160	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	51,300	52,130	54,560
...	...	4,040	...	(2*b*) Pay of Establishment—Temporary (Non-contract).	...	...	...	...	...	...	4,040
365	240	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	1,640	1,800	2,660	...	2,005	2,040	2,660
5,752	4,550	5,700	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	1,044	1,800	4,000	..	6,796	6,350	9,700
28,488	28,300	37,300	..	(4) Contingencies	...	...	...	..	28,488	28,300	37,300
672	...	18,000	...	(9) Scholarships	...	...	...	..	672	...	18,000
1,31,910	1,31,130	1,57,450	2,160	**Total** ...	15,258	17,370	34,300	...	1,47,168	1,48,500	1,91,750
				***b.* Other Agricultural Training.**							
3,995	6,300	7,000	...	(1) Farm Schools	...	...	...	...	3,995	6,300	7,000
10,000	10,000	10,000	...	(2) Grants-in-aid	...	...	...	...	10,000	10,000	10,000
13,995	16,300	17,000	...	**Total** ...	...	...	...	...	13,995	16,300	17,000
				***c.* Sericulture.**							
7,623	8,400	8,570	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	7,623	8,400	8,570
321	500	550	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	321	500	550
5,702	6,300	7,150	...	(4) Contingencies	...	...	...	...	5,702	6,300	7,150
13,646	15,200	16,270	...	**Total** ...	...	...	...	...	13,646	15,200	16,270

Detailed Account 33D.—AGRICULTURAL EDUCATION AND RESEARCH—*concld.*

				***d.* Rice Research Officer.**							
1,992	2,640	6,310	...	(1*a*) Pay of Officers—Permanent	12,179	12,780	6,780	...	14,171	15,420	13,090
750	...	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	...	...	...	...	750	...	...
5,011	4,610	4,770	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	5,011	4,610	4,770
630	...	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	630	...	...
73	...	1,210	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	3,876	3,950	2,030	...	3,949	3,950	3,240
955	900	1,000	...	(3*b*) Allowances, Honoraria, etc.,—Fluctuating	...	...	2,380	...	955	900	3,380
6,752	6,750	7,000	...	(4) Contingencies	...	...	...	...	6,752	6,750	7,000
16,163	14,900	20,290	...	**Total** ...	16,055	16,730	11,190	...	32,218	31,630	31,480
				***e.* Expenditure in connection with Tobacco Research Scheme.**							
1,308	1,320	880	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	1,308	1,320	880
175	200	290	...	(3*b*) Allowances, Honoraria, etc.,—Fluctuating	...	...	...	...	175	200	290
840	820	1,240	...	(4) Contingencies	...	...	...	...	840	820	1,240
1,397	20	1,380	...	(9) Works	...	...	...	...	1,397	20	1,380
3,720	2,360	3,790	...	**Total** ...	...	...		...	3,720	2,360	3,790
1,79,434	1,79,890	2,14,800	2,160	**Total, 33D** ...	31,313	34,100	45,490	...	2,10,747	2,13,990	2,60,290

Detailed Account 33F.—PUBLIC EXHIBITION AND FAIRS.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts, 1937-38	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
8,514	8,000	9,000	...	(1) Departmental Exhibitions and Demonstrations	...	...	...	...	8,514	8,000	9,000
2,266	4,500	6,000	...	(2) Grant-in-aid					2,266	4,500	6,000
10,780	12,500	15,000	...	Total ...	...	...	...	...	10,780	12,500	15,000

Detailed Account 33G.—SCHEME FOR THE IMPROVEMENT OF AGRICULTURAL MARKETING.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts, 1937-38	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				a. **Marketing Officer.**							
...	4,380	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	14,056	6,920	19,800	...	14,056	11,300	19,800
12,736	14,110	13,860	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	12,736	14,110	13,860
1,017	2,760	1,560	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	2,985	1,450	1,320	...	4,002	4,210	2,880
3,566	5,000	4,600	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	2,236	1,200	2,500	...	5,802	6,200	7,100
1,674	1,750	1,750	...	(4) Contingencies	...	...	...	...	1,674	1,750	1,750
465	...	...	...	(9) Rice Export Trade Enquiry Committee ...	...	...	...		465	...	...
19,458	28,000	21,770	...	Total ...	19,277	9,570	23,620	...	38,735	37,570	45,390

Detailed Account 33H.—SPECIAL RURAL UPLIFT SCHEMES.

				a. **Expenditure on Farm Schools in connection with economic development and improvement of rural areas.**							
2,121	4,630	4,880	2,440	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	2,121	4,630	4,880
202	...	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed	...	...	...	...	202	...	...
145	1,000	1,000	250	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	145	1,000	1,000
695	1,500	1,500	750	(4) Contingencies	...	...	...	...	695	1,500	1,500
735	900	900	...	(9) Stipends	...	...	...	...	735	900	900
3,898	8,030	8,280	3,440	Total, *a* ...	...	...	...	...	3,898	8,030	8,280
				b. **Expenditure in connection with schemes met out of the allotment from the Sugar Excise Fund.**							
179	150	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	179	150	...
14,468	11,950	...	...	(4) Contingencies	...	...	...	...	14,468	11,950	...
14,647	12,100	...	...	Total, *b* ...	...	...	...	...	14,647	12,100	...
18,545	20,130	8,280	3,440	Total, 33H ...	...	...	...	...	18,545	20,130	8,280

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.

Detailed Account 331—WORKS.

Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Heads of Account.	*	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
2,736	3,500	4,500		(i) Experimental Farms ...	...	...	...	...	...	2 736	3,500	4,500
272	360	300		(ii) Agricultural College, Mandalay	...	...	...	...	...	272	360	300
159	360	400		(iii) Sericulture	...	...	...	...	...	159	360	400
3,167	4,220	5,200		Total	...	...	...	...	...	3,167	4,220	5,200

Detailed Account 33K.—CHARGES IN ENGLAND.

Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Heads of Account.	*	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				b. **High Commissioner.**								
840	...	...	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay †		67,652	67,520	62,880	...	68,492	67,520	62,880
1,400	3,880	7,520	...	(2) Stores	...	...	...	...	...	1,400	3,880	7,520
...	200	40	...	(3) Unclassified	...	...	...	...	...	...	200	40
2,240	4,080	7,560	...	Total	...	67,652	67,520	62,880	...	69,892	71,600	70,440

† Details of Sterling Overseas Pay—
Charged—Accounts £ 2,645, Allotment £2,329; Estimate £2,260.

34.—VETERINARY.

Controlling Officers—Director of Agriculture for head E and the Director of Veterinary Services for the rest.

65,571	75,060	52,760	...	A.—SUPERINTENDENCE	34A	18,310	8,820	30,760	...	83,881	83,880	83,520
3,17,774	3,16,610	3,34,650	7,860	B.—SUBORDINATE ESTABLISHMENT ...	34B	...	...	...	...	3,17,774	3,16,610	3,34,650
83,315	94,910	90,780	...	C.—VETERINARY INSTRUCTION AND RESEARCH.	34C	...	...	...	...	83,315	94,910	90,780
32,366	31,750	27,500	...	D.—HOSPITALS AND DISPENSARIES ...	34D	...	...	...	...	32,366	31,750	27,500
2,318	3,680	4,620	...	E.—BREEDING OPERATIONS	34E	...	...	...	...	2,318	3,680	4,620
2,395	4,520	5,060	2,420	G.—OTHER CHARGES	34G	...	...	...	...	2,395	4,520	5,060
21,741	11,920	36,400	...	H.—CHARGES IN ENGLAND	34H	5,730	11,400	6,400	...	27,471	23,320	42,800
−112	...	...	...	Loss or Gain by Exchange ...	...	−30	...	...	...	−142	...	
...	+250	...	...	For rounding	...	...	+80	...	...	...	+330	
5,25,368	5,38,700	5,51,770	10,280	**Total** ...	...	24,010	20,300	37,160	...	5,49,378	5,59,000	5,88,930

Detailed Account 34A.—SUPERINTENDENCE.

				a. **Superintendence.**							
20,992	27,000	...	...	(1*a*) Pay of Officers—Permanent	6,075	...	26,860	...	27,067	27,000	26,860
13,558	14,300	18,800	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	13,558	14,300	18,800
151	...	...	...	(2*b*) Pay of Estabt.—Tempy. (Non-Contract) ...	...	...	...	...	151	...	...
1,118	1,440	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	1,300	...	1,118	1,440	1,300
6,073	3,600	1,200	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	731	...	2,500	...	6,804	3,600	3,700
2,314	1,750	1,800	...	(4) Contingencies	...	...	...	...	2,314	1,750	1,800
780	1,600	1,600	..	(6) Charge for Launches	...	...	...	...	780	1,600	1,600
44,986	49,690	23,400	...	Total, *a* ...	6,806	...	30,660	...	51,792	49,690	54,060

* No. of detailed account, if any.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments 1938-39.	Estimates, 1939-40.
				Detailed Account 34A.—SUPERINTENDENCE—concld.							
				b. **Circle Officers.**							
11,608	16,460	20,080	...	(1*a*) Pay of Officers—Permanent ...	10,363	6,920	100	...	21,971	23,380	20,180
2,160	2,110	1,780	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	2,160	2,110	1,780
...	...	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	156	900	...	...	156	900	...
3,555	3,800	4,400	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	985	1,000	...	...	4,540	4,800	4,400
1,617	1,800	1,700	...	(4) Contingencies	...	...	...	...	1,617	1,800	1,700
1,645	1,200	1,400	...	(6) Charge for Launches	...	...	...	...	1,645	1,200	1,400
20,585	25,370	29,360	...	**Total, *b*** ...	11,504	8,820	100	...	32,089	34,190	29,460
65,571	75,060	52,760	...	**Total, 34A** ...	18,310	8,820	30,760	...	83,881	83,880	83,520

13—B2.

Detailed Account 34B.—SUBORDINATE ESTABLISHMENT.

38,137	36,270	36,720	...	(1a) Pay of Officers—Permanent ...	...	...	...	...	38,137	36,270	36,720
1,88,749	1,97,000	2,13,200	7,860	(2a) Pay of Establishment—Permanent ...	...	...	...	...	1,88,749	1,97,000	2,13,200
3,306	2,520	...	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	3,306	2,520	...
3,551	2,620	3,530	...	(3a) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	3,551	2,620	3,530
77,820	71,500	75,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	77,820	71,500	75,000
6,161	6,700	6,200	...	(4) Contingencies	...	...	...	...	6,161	6,700	6,200
50	...	...		(6) Charges for Launches					50	...	...
3,17,774	3,16,610	3,34,650	7,860	Total B ...	...	...	...	...	3,17,774	3,16,610	3,34,650

Detailed Account 34C.—VETERINARY INSTRUCTION AND RESEARCH.

				a. **Veterinary Instruction.**							
5,870	4,260	4,320	...	(1a) Pay of Officers—Permanent	...	...	...	...	5,870	4,260	4,320
4,112	4,450	4,300	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	4,112	4,450	4,300
120	120	120	...	(3a) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	120	120	120
1,044	1,400	1,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	1,044	1,400	1,000
6,982	7,400	7,200	...	(4) Contingencies	...	...	...	...	6,982	7,400	7,200
3,540	3,190	3,850	...	(9) Scholarships	...	...	...	...	3,540	3,190	3,850
1,668	20,820	20,790	...	Total, *a* ...	...	...	...	...	21,668	20,820	20,790

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				Detailed Account 34C.—VETERINARY INSTRUCTION AND RESEARCH—*concld.*							
				b. Veterinary Research.							
30,808	39,450	34,960	...	(1a) Pay of Officers—Permanent	...	...	...	...	30,808	39,450	34,960
1,389	1,140	2,610	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	1,389	1,140	2,610
3,274	3,500	2,420	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	3,274	3,500	2,420
26,176	30,000	30,000	...	(4) Contingencies	...	...	...	...	26,176	30,000	30,000
61,647	74,090	69,990	...	Total, *b* ...	...	...	...	...	61,647	74,090	69,990
83,315	94,910	90,780	...	Total, 34C ...	...	...	...	...	83,315	94,910	90,780
				Detailed Account 34D.—HOSPITALS AND DISPENSARIES.							
				a. Expenses in connection with Epizootic Diseases.							
32,366	31,750	27,500	...	(4) Contingencies	...	...	...	...	32,366	31,750	27,500
32,366	31,750	27,500	...	Total ...	...	...	...	...	32,366	31,750	27,500
				Detailed Accounts 34.E—BREEDING OPERATIONS.							
274	590	620	...	(2a) Pay of establishment—Permanent ...	...	...	...	...	274	590	620
2,044	3,090	4,000	...	(4) Contingencies	...	...	...	...	2.044	3,090	4,000
2,318	3,680	4,620	...	Total ...	...	...	...	...	2.318	3,680	4,620

Detailed Account 34G.—OTHER CHARGES.

				a. **Expenditure on Veterinary Services in connection with economic development and improvement of rural areas.**							
1,319	3,220	3,840	1,920	(2*b*) Pay of Establishment—Temporary—(Non-Contract).	...	...	...	...	1,319	3,220	3,840
215	240	240	120	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	215	240	240
861	1,060	980	380	(4) Contingencies	...	...	...	...	861	1,060	980
2,395	4,520	5,060	2,420	**Total G.** ...	...	...	...	...	2,395	4,520	5,060

Detailed Account 34H.—CHARGES IN ENGLAND.

				b. **High Commissioner.**							
18,111	10,400	33,920	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay. †	5,730	11,400	6,400	...	23,841	21,800	40,320
3,630	1,520	2,480	...	(2) Stores	...	...	...	...	3,630	1,520	2,480
21,741	11,920	36,400	...	**Total H.** ...	5,730	11,400	6,400	...	27,471	23,320	42,800

† Details of Sterling Overseas Pay—Voted Accounts—£ 418. Allotment £780 ; Estimate £ 481.
Charged Accounts—£ 430 Allotment £180 ; Estimate £ 480.

Demand No. 32.—AGRICULTURE AND VETERINARY.

Details of New Expenditure other than Works.

Major Head, Minor Head, Sub-heads and Primary Unit. (1)	Description of Expenditure. (2)	Provision in Estimates. 1939-40. Votable. (3)	Provision in Estimates. 1939-40. Charged. (4)	Balance to be provided in future years. Non-recurring Total. Votable. (5)	Balance to be provided in future years. Non-recurring Total. Charged. (6)	Balance to be provided in future years. Recurring average annual. Votable. (7)	Balance to be provided in future years. Recurring average annual. Charged. (8)	Remarks. (9)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	33. AGRICULTURE.							
	Scheme for increasing or extending the area and efficiency of the Agricultural Department's operations.							
33A*b*. (2*a*) ...	(i) Pay of 2 fieldmen (Rs. 25—2½—50 per 2 mensem) for the Sittang Colony Area	600	...	...	...	938	...	
(3*b*) ...	(ii) Travelling allowance of above ...	480	...	...	...	480	...	
(35B. (2*a*) ...	(iii) Pay of 4 fieldmen for seed forms ...	1,200	...	...	...	1,876	...	
(3*b*) ...	(iv) Travelling allowance of above ...	960	...	...	...	960	...	
33C ...	Pay and Travelling allowance of 24 Demonstrators.	11,500	...	...	...	11,500	...	
33D*a*. (2*a*) ...	Pay of 2 Demonstrators in Chemistry and Mycology at the Agricultural College, Mandalay from 1st June 1939 (Rs. 120—5—160—7½—250 per mensem.)	2,160	...	...	...	4,678	...	
33H. *a*. (2*b*) ...	Farm Schools Staff for one new rural uplift centre :— 1 Senior Agricultural Assistant (Rs. 125—250 per mensem). 2 Fieldmen (Rs. 25—50 per mensem 1 Peon (Rs. 14—16½ per mensem)	2,440	...	...	...	...	...	
		19,340	...	...	...	20,432	...	

Demand No. 32.—AGRICULTURE AND VETERINARY—*concld.*

Details of New Expenditure other than Works.

Major Head, Minor Head, Sub-heads and Primary Unit.	Description of Expenditures.	Provision of Estimate. 1939-40.		Balance to be provided in future years. Non-recurring Total.		Recurring average annual.		Remarks.
		Votable.	Charged.	Votable.	Charged.	Votable.	Charged.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	33. AGRICULTURE—*concld.*							
33A. *a.* (3*b*) ...	Travelling Allowance of above ...	250	...	...	...	...	...	
(4) ...	Contingent Expenditure of above ...	750	...	...	...	...	...	
	Total, 33, Agriculture...	20,340	...	...	...	20,432	...	
	34. VETERINARY.							
34B (2*a*.) ...	Increase in strength of Veterinary Inspectors by 4 and Veterinary Assistants by 5.	7 860	...	...	...	10,650	...	
34G. *a.* (2*b*) ...	Veterinary Staff for 1 new rural uplift centre :— 1 Veterinary Inspector (Rs. 140—220 per mensem). 1 Peon (Rs. 14—16½ per mensem)	1,920	...	...	...	...	...	
(3*b*) ...	Travelling allowance of above ...	120	...	...	...	...	...	
(4) ...	Contingent expenditure of above ...	380	...	...	...	...	...	
	Total, 34, Veterinary ...	10,280	...	...	...	10,650	...	

DEMAND No. 33.

CO-OPERATIVE CREDIT.

Voted ... Rs. 4,95,930
Charged ... Rs. *47,070*

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A + B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				35.—CO-OPERATIVE CREDIT. *Controlling Officer—Registrar, Co-operative Societies.*								
3,56,158	4,65,510	4,77,230	...	A.—Superintendence	35A	51,028	56,460	47,070	...	4,07,186	5,21,970	5,24,300
1,651	18,700	18,700	...	C.—Other Charges	35C	...	22,380	...	...	1,651	41,080	18,700
...	*- 50*	...	...	For rounding	...	...	...	...	...	...	*- 50*	
3,57,809	4,84,160	4,95,930	...	Total		51,028	78,840	47,070	...	4,08,837	5,63,000	5,43,000

* No. of Detailed Account, if any.

70,661	64,320	65,860	...	(1a) Pay of Officers—Permanent ...	42,631	45,260	36,000	...	1,13,292	1,09,580	1,01,860
1,101	3,700	3,940	...	(1b) Pay of Officers—Temporary (Non-Contract)	...	...	...	...	1,101	3,700	3,940
1,04,314	1,11,500	1,05,170	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	1,04,314	1,11,500	1,05,170
83,127	1,52,470	1,70,300	...	(2b) Pay of Establishment—Temporary—(Non-Contract). ...	...	...	...	...	83,127	1,52,470	1,70,300
5,103	5,620	5,960	...	(3a) Allowances, Honoraria, etc.—Fixed ...	5,545	6,400	6,270	...	10,648	12,020	12,230
70,312	1,00,000	1,00,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...	2,852	4,800	4,800	...	73,164	1,04,800	1,04,800
19,710	24,900	24,000	...	(4) Contingencies	...	...	...	...	19,710	24,900	24,000
1,830	3,000	2,000	...	(6) Charge for Launches	...	...	...	...	1,830	3,000	2,000
3,56,158	4,65,510	4,77,230	...	Total ...	51,028	56,460	47,070	...	4,07,186	5,21,970	5,24,300

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.

Detailed Account 36A.—INDUSTRIES (*INDUSTRIAL EDUCATION*). *Controlling Officers—Chief Engineer, P.W.D. and Supdt. of Cottage Industries.*

Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Heads of Account.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				a. **Government Technical Institute.**							
41,234	42,230	43,260	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...	41,234	42,230	43,260
9,384	10,790	9,260	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	9,384	10,790	9,260
9,352	9,180	9,240	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	9,352	9,180	9,240
180	180	180	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	180	180	180
5,597	5,900	5,620	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating.	97	110	110	...	5,694	6,010	5,730
22 712	22,700	23,800	...	(4) Contingencies ...	...	...	...	...	22,712	22,700	23,800
5,454	6,260	6,350	...	(9) Scholarships	...	...	...	...	5,454	6,260	6,350
93,913	97,240	97,710	...	Total ...	97	110	110	...	94,010	97,350	97,820
				b. **Polytechnic.**							
		8,700	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...		8,700
		5,500	...	(4) Contingencies	...	...	...	...	...		5,500
...	50,000	1,500	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	...	...	...	...	50,000	1,500
		1,880	...	(9) Scholarships	...	...	...	...	...		1,880
		66,000	66,000	(10) Lump sum provision	...	...	...	...	...		66,000
...	50,000	83,580	66,000	Total ...	...	...	...	...	...	50,000	83,580

				c. **Saunders Weaving Institute.**							
12,000	6,600	3,540	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...	12,000	6,600	3,540
4,977	5,150	4,950	...	(2*a*) Pay of Establishment -Permanent ...	...	...	...	...	4,977	5,150	4,950
1,065	1,800	3,900	...	(2*b*) Pay of Establishment—Temporary (Non-Contract). ...	...	...	...	...	1,065	1,800	3,900
525	800	800	...	(3*b*) Allowances, Honoraria, etc,—Fluctuating. ...	...	...	...	...	525	800	800
4,408	2,450	7,640	5,190	(4) Contingencies	...	...	...	...	4,408	2,450	7,640
3,578	6,000	6,000	...	(9) Scholarships	...	...	...	...	3,578	6,000	6,000
26,553	22,800	26,830	5,190	Total ...	...	...		...	26,553	22,800	26,830
				e. **Lacquer Industry.**							
3,516	3,630	3,740	...	(2*a*) Pay of Establishment--Permanent ...	...	...	...	...	3,516	3,630	3,740
180	180	180	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	180	180	180
121	150	140	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	..	...	121	150	140
899	900	900	...	(4) Contingencies	...	...	...	...	899	900	900
1,380	1,380	1,380	...	(9) Scholarships	...	...	...	...	1,380	1,380	1,380
6,096	6,240	6,340	...	Total ...	...	...	...	...	6,096	6,240	6,340
1,200	1,200	...	...	*f.* **Carpentry and Blacksmith's Class.** (Grant-in aid).	...	...	...	...	1,200	1,200	...
1,27,762	1,77,480	2,14,460	71,190	Total ...	97	110	110	...	1,27,859	1,77,590	2,14,570

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B.)		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.

Detailed Account 36A.—INDUSTRIES (*INDUSTRIAL DEVELOPMENT*).

				g. **Expenditure in connection with the scheme for the development of Hand-loom Industry.**							
10,809	11,160	15,960	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	10,809	11,160	15,960
300	300	300	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	300	300	300
...	200	200	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating...	...	...	...	...	...	200	200
5,864	7,900	8,200	...	(4) Contingencies	...	...	...	...	5,864	7,900	8,200
16,973	19,560	24,660	...	Total ...	...	...	...	...	16,973	19,560	24,660
				h. **Expenditure in connection with schemes for the development of Sericultural Industry.**							
2,580	2,640	2,700	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	2,58	2,640	2,700
465	500	540	...	(3*b*) Allowances, Hon raria, etc.—Fluctuating	...	...	...	...	465	500	540
1,996	2,100	2,330	...	(4) Contingencies	...	...	...	...	1,996	2,100	2,330
200	130	190	...	(9) Works	...	...	...	...	200	130	190
5,241	5,370	5,760	...	Total ...	...	...	...	...	5,241	5,370	5,760
22,214	24,930	30,420	...	Total ...	...	..	...	...	22,214	24,930	30,420

				i. Superintendent, Cottage Industries.							
...	6,000	16,980	...	(1*b*) Pay of officers—Temporary (Non-Contract)	...	...	...	...	...	6,000	16,980
3,480	3,950	4,400	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	3,480	3,950	4,400
...	600	1,830	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	600	1,830
1,073	2,500	5,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	1,073	2,500	5,000
507	600	1,200	...	(4) Contingencies	...	...	...	...	507	600	1,200
1,500	2,000	2,000	...	(9) Grant-in-aid to the Burma Arts, Crafts and Industrial Exhibition Committee.	...	...	...	...	1,500	2,000	2,000
6,560	15,650	31,410	...	Total ...	...	...	...	...	6,560	15,650	31,410

DEMAND No. 34.—INDUSTRIES.

Details of New Expenditure other than Works.

Major Head, Minor Head, Sub-heads and Primary Unit.	Description of Expenditure.	Provision in Estimates. 1939-40.		Balance to be provided in future years. Non-recurring Total.		Recurring average annual.		Remarks.
		Votable.	Charged.	Votable.	Charged.	Votable.	Charged.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
36Ab. ...	Lump sum provision for a State polytechnic	66,000	...	...	...	66,000	...	
36Ac. (4) ...	Buildings, furniture equipment, purchase of silk yarn, dyes chemicals and starch and working expenses in connection with the scheme for the employment of students who have undergone a successful course of training at the Saunders Weaving Institute.	5,190	...	...	...	2,500	...	
	Total ...	71,190	...	...	...	68,500	...	

Demand No. 35.

AVIATION.

		Voted. Rs.	Charged. Rs.
37.—Aviation	...	4,41,000	Nil.
37(A).—Capital outlay on Civil Aviation	...	...	
Total	...	4,41,000	

37.—AVIATION.

Controlling Officer—Assistant Director of Civil Aviation.

2,85,618	3,07,070	3,12,060	...	A. DIRECTION	37A	...	...	...	...	2,85,618	3,07,070	3,12,060
47,640	95,600	61,000	...	B. GRANTS FOR AVIATION PURPOSES ...	37B	...	...	...	...	47,640	95,600	61,000
35,159	80,850	67,700	...	C. WORKS	...	...	...	...	...	35,159	80,850	67,700
3,720	5,000	240	...	D. CHARGES IN ENGLAND	37D	...	...	...	...	3,720	5,000	240
– 19	...	...	...	Loss or Gain by Exchange ...	...	...	...	...	...	*– 19*	...	...
...	+480	...	...	For rounding	...	...	...	...	...	...	+480	...
3,72,118	4,89,000	4,41,000	...	**Total** ...	...	...	...	...	...	3,72,118	4,89,000	4,41,000

Detailed Account 37A.—DIRECTION.

25,538	27,760	36,850	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...	...	25,538	27,760	36,850
20,453	27,220	27,500	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	...	20,453	27,220	27,500
14,117	14,800	10,690	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	...	14,117	14,800	10,690
4,613	6,000	3,500	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	...	4,613	6,000	3,500
17,495	26,660	21,400	...	(4) Contingencies	...	...	...	...	...	17,495	26,660	21,400
9,541	4,630	120	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	...	...	...	...	9,541	4,630	120
1,93,861	2,00,000	2,12,000	...	(8) Payments to the Posts and Telegraphs Department for Wireless Aeronautical facilities, etc.	...	...	...	...	...	1,93,861	2,00,000	2,12,000
2,85,618	3,07,070	3,12,060	...	**Total** ...	...	...	...	...	...	2,85,618	3,07,070	3,12,060

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Account, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				Detailed Account 37B.—GRANTS FOR AVIATION PURPOSES.							
35,028	86,000	56,700	...	(1) Grants-in-aid to Imperial Airways Ltd.	...	...	...	...	35,028	86,000	56,700
12,612	9,600	4,300	...	(2) Grants-in-aid for landing, housing and wireless message charges connected with Air Services.	...	...	...	...	12,612	9,600	4,300
47,640	95,600	61,000	...	Total ...	...	...	...	...	47,640	95,600	61,000
				Detailed Account 37D.—CHARGES IN ENGLAND.							
				b. HIGH COMMISSIONER.							
3,720	4,080	...	...	(1) Leave and Deputation Salaries and S.O.P.† ...	...		...	...	3,720	4,080	...
...	600	...	...	(2) Stores	...	...	...	...	...	600	...
...	320	240	...	(3) Unclassified	...	...	...	...	...	320	240
3,720	5,000	240	...	Total, B. ...	...		...	...	3,720	5,000	240

† Represents Sterling Overseas Pay.

37(A)—Capital Outlay on Civil Aviation.

57,179	1,01,700	...	...	A. Aviation Works	...	...	...	...	...	57,179	1,01,700	...
...	+300	...	...	For rounding	...	...	...	...	...	...	+300	...
57,179	1,02,000	...	...	**Total** ...	...	...	...	...	...	57,179	1,02,000	...

DEMAND No. 36.

MISCELLANEOUS DEPARTMENTS.

		Rs.
Voted	...	*5,34,300*
Charged	...	*26,700*

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				38.—MISCELLANEOUS DEPARTMENTS.						*Controlling Officers—Various.*		
2,311	2,750	5,100	...	A. EMIGRATION	38A	1,200	...	...	...	3,511	2,750	5,100
15,412	46,100	46,840	...	B. INSPECTOR OF FACTORIES ...	38B	17,926	18,570	18,700	...	33,338	64,670	65,540
37,216	38,500	46,870	10,000	C. LABOUR	38C	211	...	...	...	37,427	38,500	46,870
...	...	...	...	D. EXPLOSIVES—(PAY OF OFFICERS—PERMANENT).	...	2,750	3,000	3,000	...	2,750	3,000	3,000
1,24,278	1,20,900	1,25,340	...	E. INSPECTOR OF STEAM BOILERS ...	38E	...	...	...	...	1,24,278	1,20,900	1,25,340
22,946	22,620	23,330	...	H. VITAL STATISTICS	38H	...	...	..	...	22,946	22,620	23,330
10,443	45,200	2,67,570	...	J. BROADCASTING—(ESTABLISHMENT CHARGES PAYABLE TO OTHER GOVERNMENT, DEPARTMENTS, ETC.)	...	...	...		...	10,443	45,200	2,67,570
1,741	1,000	450	...	L. EXAMINATIONS	...	2,498	170	200	...	4,239	1,170	650
3,873	4,900	4,600	...	N. REGISTRAR, JOINT STOCK COMPANIES	38N		...	...	...	3,873	4,900	4,600
18,032	8,160	14,200	...	Q. CHARGES IN ENGLAND ...	38Q	4,800	4,800	4,800	...	22,832	12,960	19,000
−93	...	...	...	R. LOSS OR GAIN BY EXCHANGE ...	...	*−25*	...		...	*−118*	...	...
	+330	...		For rounding	...		...		...		+330	...
14,741				Empire Exhibition						14,741		
2,50,900	2,90,460	5,34,300	10,000	Total ...	...	29,360	26,540	26,700	...	2,80,260	3,17,000	5,61,000

* No. of Detailed Account, if any.

Detailed Account 38A.—EMIGRATION.

Controlling Officer—Nautical Adviser and Principal Officer, Mercantile Marine Department.

...	...	...	...	(1a) Pay of Officers—Permanent ...	...	...	...	...	...	...	...
471	...	1,200	...	(1b) Pay of Officers—Temporary (Non-Contract)	600	...	...	...	1,071	...	1,200
1,200	2,400	2,400	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	1,200	2,400	2,400
550	...	1,200	...	(3a) Allowances, Honoraria, etc.—Fixed ...	600	...	...	...	1,150	...	1,200
90	350	300	...	(4) Contingencies	...	...	...	..	90	350	300
2,311	2,750	5,100	...	**Total** ...	1,200	..	...	...	3,511	2,750	5,100

Detailed Account 38B.—INSPECTOR OF FACTORIES.

Controlling Officer—Chief Inspector of Factories, Explosives and Mines.

...	14,510	14,790	...	(1a) Pay of Officers—Permanent ...	13,786	14,270	14,400	...	13,786	28,780	29,190
12,890	13,590	14,000	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	12,890	13,590	14,000
50	...	...	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	50	...	...
...	2,080	2,450	...	(3a) Allowances Honoraria, etc.—Fixed ...	1,296	1,300	1,300	...	1,296	3,380	3,750
155	8,900	8,900	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...	2,844	3,000	3,000	...	2,999	11,900	11,900
1,967	2,020	1 700	...	(4) Contingencies	...	...	...	...	1,967	2,020	1,700
350	5,000	5,000	...	(6) Charge for Launches	...	...	...	...	350	5,000	5,000
15,412	46,100	46,840	...	**Total** ...	17,926	18,570	18,700	...	33,338	64,670	65,540

Detailed Account 38C.—LABOUR.

Controlling Officer—Labour Commissioner.

				***a.* Labour Statistics.**							
9,990	10,200	19,150	9,600	(1a) Pay of Officers—Permanent	...	...	...	...	9,990	10,200	19,150
24,609	26,500	25,500	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	24,609	26,500	25,500
71	...	...	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	71	...	...
720	720	720	...	(3a) Allowances, Honoraria, etc.—Fixed ...	211	...	...	...	931	720	720
553	100	500	400	(3b) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	553	100	500
1,273	980	1,000	...	(4) Contingencies...	...	...	...	...	1,273	980	1,000
37,216	38,500	46,870	10,000	**Total** ...	211	...	...	..	37,427	38,500	46,870

A.—VOTABLE DISBURSEMENTS.				Heads of Accounts.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allot-ments, 1938-39.	Esti-mates, 1939-40.	New Expendi-ture.		Accounts 1937-38.	Allot-ments, 1938-39.	Esti-mates, 1939-40.	New Expendi-ture.	Accounts, 1937-38.	Allot-ments, 1938-39.	Esti-mates, 1939-40.
Detailed Account 38E.—INSPECTOR OF STEAM BOILERS.					*Controlling Officer—Secretary, Department of Commerce and Industry.*						
75,667	72,130	76,000	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...	75,667	72,130	76,000
16,902	17,200	17,500	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	16,902	17,200	17,500
262	270	270	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	262	270	270
3,077	3,500	3,500	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	..	...	...	3,077	3,500	3,500
18,817	18,000	18,500	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	18,817	18,000	18,500
3,383	3,200	2,970	...	(4) Contingencies	..	...	...	...	3,383	3,200	2,970
6,170	6,600	6,600	...	(6) Charge for Launches	...	...	...	...	6,170	6,600	6,600
1,24,278	1,20,900	1,25,340	...	**Total** ...	...	...	...	...	1,24,278	1,20,900	1,25,340
Detailed Account 38H.—VITAL STATISTICS.					*Controlling Officer—Director of Public Health.*						
19,332	19,000	19,630	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	19,332	19,000	19,630
14	...	80	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	14	...	80
3,600	3,620	3,620	...	(4) Contingencies	...	...	...	...	3,600	3,620	3,620
22,946	22,620	23,330	...	**Total** ...	...	...	...	...	22,946	22,620	23,330

Detailed Account 38N.—REGISTRAR, JOINT STOCK COMPANIES.

3,773	4,200	4,300	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...	3,773	4,200	4,300
100	700	300	...	(4) Contingencies		...	...	...	100	700	300
3,873	4,900	4,600	...	**Total** ...		...	...	...	3,873	4,900	4,600

Detailed Account 38Q.—CHARGES IN ENGLAND.

				b. **High Commissioner.**							
...	7,920	14,120	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.†	4.800	4,800	4,800	...	4,800	12,720	18,920
...	120	...	...	(2) Stores	...	...	...	...	...	120	...
18,032	120	80	...	(3) Unclassified	...	...	...	..	18,032	120	80
18,032	8,160	14,200	...	**Total** ...	4,800	4,800	4,800	..	22,832	12,960	19,000

† Details of Sterling Overseas Pay—Charged : Accounts £360 ; Allotment £360 ; Estimate £360.

Demand No. 36.—MISCELLANEOUS DEPARTMENTS.

Details of New Expenditure other than Works.

Major Head, Minor Head, Sub-heads and Primary Unit.	Description of Expenditure.	Provision in Estimates. 1939-40.		Balance to be provided in future years. Non-recurring Total.		Recurring average annual.		Remarks.
		Votable.	Charged.	Votable.	Charged.	Votable.	Charged.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Rs.	Rs.	Rs.	Rs.	Rs	Rs.	
38 c (1a) ...	Pay of a whole-time Labour Commissioner (Rs. 800—$\frac{50}{2}$—850 -50—1,100—$\frac{50}{2}$—1,200 per mensem.)	9,600	...	...	...	12,288	...	
(3b) ...	Travelling Allowance of Labour Commissioner.	400	...	...	...	400	...	
	Total ...	10,000	...	...	...	12,688	...	

DEMAND No. 37.

CIVIL WORKS (GRANTS-IN-AID TO LOCAL BODIES).

		Rs.
Voted ...	...	16,03,250
Charged ...	...	*Nil*

A.—VOTABLE DISBURSEMENTS.				Heads of Account	B.—CHARGED.				TOTAL (A + B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				41.--CIVIL WORKS.—G.—GRANTS-IN-AID. *Controlling Officer—Education Secretary.*							
				a. **Contributions for maintenance of District Communications.**							
5,571	6,500	6,500†	...	(1) Municipal and Town Committees ...	...	...	...	...	5,571	6,500	6,500†
13,81,875	13,81,880	13,76,480*	...	(2) District Councils	...	...	...	...	13,81,875	13,81,880	13,76,480*
1,57,486	1,78,160	1,70,960*	...	(3) Deputy Commissioners' Local Funds ...	...	...	...	...	1,57,486	1,78,160	1,70,960*
15,44,932	15,66,540	15,53,940	...	**Total** ...	...	...	...	...	15,44,932	15,66,540	15,53,940
5,903	1,25,000	49,310	...	*c.* **Contributions to Local Bodies for improvement of Village Communications in connection with economic development and improvement of rural areas.**	...	...	...	...	5,903	1,25,000	49,310
15,50,835	16,91,540	16,03,250	...	**Total** ...	...	...	...	...	15,50,835	16,91,540	16,03,250

*For details *see* Statement on page 216.

† Kanbe Town Committee (Rs. 6,262) ; Rangoon Corporation (Rs. 238).

DEMAND No. 37.—CIVIL WORKS (GRANTS-IN-AID TO LOCAL BODIES).

Details of the provision under head "41.G.a." for Contributions to (A) District Councils and (B) Deputy Commissioners' Local Funds for Maintenance of District Communications.

Purpose of Contribution.	Maintenance of District Communications.	
Name of District.	A	B
Lower Burma.	Rs.	Rs.
Akyab	2,998	...
Amherst	57,590	...
Bassein	29,761	...
Henzada	23,861	...
Insein	95,850	...
Kyaukpyu	...	6,529
Maubin	22,658	...
Mergui	10,035	1,168
Prome	1,37,960	...
Sandoway	...	5,936
Tavoy	70,768	11,858
Tharrawaddy	2,61,359	...
Thatôn	59,894	...
Thayetmyo	83,280	...
Toungoo	10,135	9,191
Total ...	8,66,149	34,682
Upper Burma.		
Bhamo	...	10,044
Katha	...	56,301
Kyauksè	32,532	...
Lower Chindwin	89,026	...
Magwe	10,197	...
Mandalay	6,681	5,088
Meiktila	45,138	...
Minbu	55,669	...
Myingyan	23,643	...
Myitkyina	...	27,018
Pakôkku	24,495	1,440
Sagaing	48,869	...
Shwebo	1,13,135	...
Upper Chindwin	...	36,386
Yamèthin	60,937	...
Total ...	5,10,322	1,36,277
For rounding ...	+9	+1
Grand Total ...	13,76,480	1,70,960

DEMAND No. 38.

CIVIL WORKS.

Voted ... Rs. 89,61,310

Charged ... Rs. *6,05,730*

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For *details* see *Detailed Accounts*).	*	B.—CHARGED.				TOTAL (A + B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts 1937-38.	Allotments, 1938-39	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				41.—CIVIL WORKS. *Controlling Officers—Chief Engineer and Superintending Engineers, Public Works Department (Buildings and Roads).*								
11,04,584	12,58,600	5,58,800	4,07,500	A.—ORIGINAL WORKS—BUILDINGS ...	41A	...	...	...	...	11,04,584	12,58,600	5,58,800
21,85,343	18,74,000	14,36,800	1,75,000	B.—ORIGINAL WORKS—COMMUNICATIONS	41B	...	...	...	...	21,85,343	18,74,000	14,36,800
3,200	*10,900*	40,000	10,000	C.—ORIGINAL WORKS—MISCELLANEOUS ...	41C	...	...	...	...	3,200	10,900	40,000
48,97,373	48,42,800	48,58,000	...	D.—REPAIRS	41D	...	...	...	...	48,97,373	48,42,800	48,58,000
16,03,884	17,56,130	17,87,680	...	E.—ESTABLISHMENT	41E	5,73,173	4,76,230	4,96,810	...	21,77,057	22,32,360	22,84,490
1,28,712	1,31,480	1,03,350	...	F.—TOOLS AND PLANT	41F	...	...	...	...	1,28,712	1,31,480	1,03,350
- 2,12,541	*- 15,880*	50,160	...	H.—SUSPENSE	41H	...	...	...	...	*- 2,12,541*	*- 15,880*	50,160
1,19,894	1,16,560	1,26,520	...	J.—EXPENDITURE IN ENGLAND ...	41J	1,58,699	1,29,640	1,08,920	...	2,78,593	2,46,200	2,35,440
- 620	...	...	...	K.—LOSS OR GAIN BY EXCHANGE ...	...	*- 823*	...	...	...	*- 1,443*	...	...
98,29,829	99,74,590	89,61,310	5,92,500	**Total** ...	...	7,31,049	6,05,870	6,05,730	...	1,05,60,878	1,05,80,460	95,67,040

* No. of Detailed Account, if any.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	*	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
Detailed Account 41A.—ORIGINAL WORKS—*BUILDINGS*.												
3,331	...	...	...	A-1. Customs	...	...	...	...	...	3,331	...	...
3,711	...	...	...	A-4. Land Revenue	...	...	...	...	...	3,711	...	...
2,021	...	...	...	A-5. Excise	...	...	...	...	...	2,021	...	...
28,179	...	...	...	A-7. Forest	...	...	...	...	...	28,179	...	...
1,00,755	25,000	...	...	A-9. General Administration ...	41A-9	...	...	...	...	1,00,755	25,000	...
801			...	A-10. Audit						801		...
29,434	24,600		...	A 11. Administration of Justice ...	41A-11	...	...	...	...	29,434	24,600	...
33,304	...	...	...	A-12. Jails and Convict Settlements ...	...	...	...	...	...	33,304	...	...
6,33,422	4,46,300	47,400	13,100	A-13. Police	41A-13	...	...	...	...	6,33,422	4,46,300	47,400
111	...	...	...	A-14. Ports and Pilotage ...	...	...	...	...	...	111	...	...
762	...	...	...	A-17. Scientific Departments ...	...	...	...	...	...	762	...	...
60,716	1,68,100	67,000	50,000	A-18. Education	41A-18	...	...	...	...	60,716	1,68,100	67,000
97,726	3,17,900	1,00,000	...	A-19. Medical	41A-19	...	...	...	..	97,726	3,17,900	1,00,000
2,715	2,500	4,800	4,800	A-20. Public Health	41A-20	...	...	...	...	2,715	2,500	4,800
21,448	...	52,100	52,100	A-21. Agriculture	...	...	...	...	...	21,448	...	52,100
3,205	24,200	...	...	A-22. Veterinary	41A-22	...	...	...	...	3,205	24,200	...
...	...	50,000	50,000	A-24. Industries	...	...	...	...	...	...	...	50,000
13,466	...	37,500	37,500	A-25. Civil Works	...	...	...	...	...	13,466	...	37,500
57,425	10,000	...	...	A-26. Stationery and Printing ...	41A-26	...	...	...	...	57,425	10,000	...
12,052	...	...	...	A-27. Miscellaneous Departments ...	...	...	...	...	...	12,052	...	...
...	2,40,000	2,00,000	2,00,000	Reserve for Minor Works at the disposal of the Chief Engineer, Public Works Department.	...	...	...	...	...	...	2,40,000	2,00,000
11,04,584	12,58,600	5,58,800	4,07,500	Total ...		...	...	...	...	11,04,584	12,58,600	5,58,800

* No. of Detailed Account, if any.

Heads of Account.	Description of Works.	Sanctioned Estimate.	Expenditure to 31st December 1938.	Estimates, 1939-40. Carry on.	Estimates, 1939-40. New.	Estimates, 1939-40. Total.
Detailed Account 41A.—Original Works—Buildings.						
	Works in Progress.					
41A-13.—*a*. Major Works ...	(1) Scheme for the construction of Police Cottages	48,48,500	51,73,411			
	(2) Temporary Police-station at Winwa, Tavoy District.	13,500	11,499			
	(3) Construction of combined Police Station and lock-up at Bilin, Thatôn District.	33,500	...	34,300	13,100	47,400
	(4) Purchase of quarters of sub-divisional officer, Telegraphs at Akyab for the Police Headquarter Assistant.	13,100	...			
	Total, 41-A-13—Police ...	...	...	34,300	13,100	47,400
	Work in Progress.					
41A-18.—*a*. Major Works ...	(1) Buildings for Government Anglo-Vernacular School, Magwe District.	89,600	49,821			
				17,000	50,000	67,000
	New Work.					
	(2) Reclamation of Kandawglay Oval for State Library, Museum and School of Fine Arts.	50,000	...			
	Total, 41A-18.—Education ...	...	...	17,000	50,000	67,000

Heads of Account.	Description of Works.	Sanctioned Estimate.	Expenditure to 31st December 1938.	Estimates, 1939-40. Carry on.	New.	Total.
Detailed Account 41A.—Original Works—Buildings—*concld.*						
	Works in Progress.					
41A-19.—*a.* Major Works ...	(3) Fixed rural dispensaries	2,91,000	...	1,00,000	...	1,00,000
	Total, 41A-19.—Medical ...	...	...	1,00,000	...	1,00,000
41A-20.—*a.* Expenditure in connection with economic development and improvement of rural areas. (*ii*) Minor Works	Minor Works	...	...	...	4,800	4,800
	Total, 41A-20.—Public Health ...	...	...	...	4,800	4,800

	New Works.					
41A -21—*a*. Major Works ...	(1) Farm Schools Buildings at Myaungmya and Mudon ... (2) Acquisition of Lands at Letpadan, Paung, Myaungmya, Nyaunglebin and Akyab. (3) Construction of Seed Godowns, etc., at Kyaukpyu, Mingan, Hmawbi and Sittang Colony area.	2,14,000	...	...	52,100	52,100
	Total, 41A.-21—Agriculture ...	...	...	...	52,100	52,100
	New Work.					
1A.-24—*a*. Major Works ...	(1) Building for Polytechnic	50,000	...	...	50,000	50,000
	Total, 41A.-24—Industries ...	...	...	...	50,000	50,000
	New Work.					
1A.-25—*a*. Major Works ..	Conversion of Executive Engineer's quarters at Moulmein into a Circuit House and construction of new quarters for the Executive Engineer.	37,500	...	...	37,500	37,500
	Total, 41A.-25—Civil Works ...	...	...	...	37,500	37,500

Description of Work.	Sanctioned Estimates.	Expenditure to 31st December 1938.	Estimates, 1939-40.		
			Carry on.	New.	Total.

Detailed Account 41B.—ORIGINAL WORKS—COMMUNICATIONS.

Description of Work.	Sanctioned Estimates.	Expenditure to 31st December 1938.	Carry on.	New.	Total.
a. **Major Works.**					
Works in Progress.					
(1) Wuntho-Pinlebu metalled Cart Road Construction, Katha District ...	7,85,986	4,98,453			
(2) Improvements (premix coating) to the Rangoon-Mandalay Road, Pegu District	5,68,000	3,85,245			
(3) Improvements (premix coating) to the Rangoon-Mandalay Road, Kyauksè District.	4,10,200	2.41,156			
(4) Bilin-Papun fair-weather road, length lying in Thatôn District	2,75,000	88,168			
(5) Kaleinaung Bridge, Pegu-Moulmein-Mergui Road, Tavoy District ...	3,66,000	3,16,791			
(6) Improvements to Maungdaw-Buthidaung Road, Akyab District	1,20,152	99,362			
(7) Constructing a metalled Road from Natogyi, Myingyan District, through Yitkan and Myittha to Yewun, Myingyan and Kyauksè Districts.	5,89,600	3,44,028			
(8) Improvements (premix coating) to the Tavoy-Myittha Road from mile 0/5 to 22/6, Tavoy District.	1,86,244	1,38,639	12,61,800	25,000	12,86,800
(9) Improvements (premix coating) to Yenangyaung-Chauk Road, Magwe District	4,50,000	2,57,210			
(10) Unsurfaced Road from Pantanaw to bank of Irrawaddy River at Daunggyi, Maubin District.	47,196	624			
(11) Taungu Bridge, Rangoon-Prome-Ava Road, Magwe District	62,000	38,867			
(12) Constructing Zayetkon-Letpanbya Section of Meiktila-Kyaukpadaung Road, Myingyan District.	74,000	70,160			
(13) Improvements (premix coating) to Kinu-Ye-u Road, Shwebo District ...	94,000	40,122			
(14) Premix Carpet on untarred portion of Kyaikto-Martaban Road, 59 miles, Thatôn District.	5,92,000	2,82,915			
(15) Improvements (premix coating) to Kinmun-Sakan Road, Thatôn District ...	90,000	37,932			

(16) Construction of a 100 foot light truss bridge over Namphai *chaung* on Mogôk-Mainglong Road, Katha District.	27,000	615			
(17) Improvements to the Mogôk-Mainglong Road, Katha District	78,000	169			
(18) Constructing a fair-weather road from Padaung to Taungup, Prome and Sandoway Districts.	11,34,000	...			
(19) Improvements (premix coating) to Shwebo-Kyaukmyaung Road, Shwebo District.	1,75,000	1,46,620			
(20) Yegyanzin-Mindôn Section, Thayetmyo-Mindôn Road, Thayetmyo District ...	1,16,500	22,870			
(21) Premix treatment of Paungde-Prome Section, Rangoon-Prome-Ava Road, Prome District.	1,15,000	76,157			
(22) Realignment of Sandoway-Kinmaw Road, Sandoway District	44,000	...			
(23) Bridges over Tharee and Ngwedaungbauk *chaungs*, Kyauktaw-Myohaung Road, Akyab District.	1,60,000	731			
(24) Improvements to the Rangoon-Mandalay Road, miles 17/3 to 24/5, Insein District.	1,50,000	26,848			
(25) Bridge over the Myitmaka Chaung near Kadok on the Rangoon-Prome-Mandalay Road, Prome District.	92,000	..			
New Work.					
(26) Reconstructing Kyontanaw Bridge, Danubyu-Thangyi Road, Maubin District.	33,600	...	...	...	...
b. **Minor Works**	...	..	...	1,50,000	1,50,000
Total, B ...	...	...	12,61,800	1,75,000	14,36,800

Detailed Account 41C.—ORIGINAL WORKS—MISCELLANEOUS.

a. **Major Works** ...	Pitching with laterite the eroded portion of the Pegu River Bank at Pegu.	88,000	76	30,000	...	30,000
b. **Minor Works** ...		...	...	...	10,000	10,000
	Total ...	...	...	30,000	10,000	40,000

Detailed Account 41D.—REPAIRS.

A.—Votable Disbursements: Accounts, 1937-38.	A.—Votable Disbursements: Allotments, 1938-39.	A.—Votable Disbursements: Estimates, 1939-40.	A.—Votable Disbursements: New Expenditure.	Heads of Account.	B.—Charged: Accounts 1937-38.	B.—Charged: Allotments, 1938-39.	B.—Charged: Estimates, 1939-40.	B.—Charged: New Expenditure.	Total (A+B): Accounts, 1937-38.	Total (A+B): Allotments, 1938-39.	Total (A+B): Estimates, 1939-40.
				a. **Buildings—**							
14,52,636	14,95,000	14,70,000	...	(1) Buildings		...	...	...	14,52,636	14,95,000	14,70,000
11,778	12,800	12,000	...	(2) Furniture		...	...	...	11,778	12,800	12,000
14,64,414	15,07,800	14,82,000	...	**Total, *a*** ...		...	...	...	14,64,414	15,07,800	14,82,000
33,66,466	32,54,000	32,54,000	...	*b.* **Communications**		...	...	...	33,66,466	32,54,000	32,54,000
			...	*c.* **Miscellaneous—**							
		22,000	...	(1) Electric energy supplied to the Secretariat and Law Courts.		...	...	...	...	...	22,000
66,493	81,000	1,00,000	...	(2) Other Charges		...	...	...	66,493	81,000	1,00,000
48,97,373	48,42,800	48,58,000	...	**Total** ...		...	...	...	48,97,373	48,42,800	48,58,000

Detailed Account 41E.—ESTABLISHMENT.

A.—Votable Disbursements: Accounts, 1937-38.	A.—Votable Disbursements: Allotments, 1938-39.	A.—Votable Disbursements: Estimates, 1939-40.	A.—Votable Disbursements: New Expenditure.	Heads of Account.	B.—Charged: Accounts 1937-38.	B.—Charged: Allotments, 1938-39.	B.—Charged: Estimates, 1939-40.	B.—Charged: New Expenditure.	Total (A+B): Accounts, 1937-38.	Total (A+B): Allotments, 1938-39.	Total (A+B): Estimates, 1939-40.
				a. **Chief Engineer.**							
...	...	...		(1*a*) Pay of Officers—Permanent	49,936	50,550	51,990		49,936	50,550	51,990
2,952	...	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	...	...	...	...	2,952	...	...
...	...	...	...	(1*c*) Pay of Officers—Temporary (Contract) ...	8,919	...	...	...	8,919	...	...
1,97,507	2,00,000	1,97,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	1,97,507	2,00,000	1,97,000
2,139	2,700	6,390	...	(2*c*) Pay of Establishment—Temporary (Contract)	...	...	...	...	2,139	2,700	6,390
2,828	4,640	4,810	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	7,682	6,520	6,520	...	10.510	11,160	11,330
2,147	2,500	2,100	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	4,095	3,500	3,000	...	6,242	6,000	5,100
13,968	14,800	14 800	...	(4) Contingencies	...	...	...	...	13,968	14,800	14,800
...	260	260	...	(6) Charge for Launches	...	...	...	...	...	260	260
2,21,541	2,24,900	2,25,360	...	**Total, *a*** ...	70.632	60,570	61,510	...	2.92.173	2,85,470	2,86,870

				b. **Special Officers.**							
81,231	96,720	1,08,000	...	(1*a*) Pay of Officers—Permanent	53,803	55,900	43,800	...	1,35,034	1,52,620	1,51,800
72,410	74,000	78,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	72,410	74,000	78,000
3,377	3,630	14,600	...	(2*c*) Pay of Establishment—Temporary (Contract).	...	...	...	...	3,377	3,630	14,600
26,457	33,000	31,000	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	10,492	11,740	9,330	...	36,949	44,740	40,330
12,373	12,000	12,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	4,191	3,250	2,000	...	16,564	15,250	14,000
3,637	3,950	4,500	...	(4) Contingencies	...	...	...	...	3,637	3,950	4,500
270	500	500	...	(6) Charge for Launches	...	...	...	...	270	500	500
1,99,755	2,23,800	2,48,600	...	**Total, *b*** ...	68,486	70,890	55,130	...	2,68,241	2,94,690	3,03,730
				c. **Superintending Engineers.**							
	...		...	(1*a*) Pay of Officers—Permanent ...	1,20,083	1,23,550	1 19,210	...	1,20,083	1,23,550	1,19,210
	...		...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	13,505	14,880	14,460	...	13,505	14,880	14,460
	...		...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	10,539	13,000	13,500	...	10,539	13,000	13,500
65	1,000	1,000	...	(6) Charge for Launches	...	...	...	...	65	1,000	1,000
65	1,000	1,000	...	**Total, *c*** ...	1,44,127	1,51,430	1,47,170	...	1,44,192	1,52,430	1,48,170

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				Detailed Account 41E.—ESTABLISHMENT—*concld.*							
				***d.* Executive Establishment.**							
3,86,829	4,10,000	4,30,000	...	(1*a*) Pay of Officers—Permanent	1,69,157	1,95,000	1,70,000	...	5,55,986	6,05,000	6,00,000
7,54,146	7,60,000	7,71,000	..	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	7,54,146	7,60,000	7,71,000
16,783	34,800	37,000	...	(2*c*) Pay of Establishment—Temporary (Contract).	..	...	...	...	16,783	34,800	37,000
35,748	33,000	30,000	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	23,311	26,000	27,000	...	59,059	59,000	57,000
2,01,195	2,00,000	2,00,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	31,402	43,000	36,000	...	2,32,597	2,43,000	2,36,000
86,502	95,000	90,000	...	(4) Contingencies	...	...	...	...	86,502	95,000	90,000
17,816	19,000	19,000	...	(6) Charge for Launches	...	...	...	...	17,816	19,000	19,000
	4,830	*4,830*	...	(8) *Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	...	...	...	...	...	*4,830*	*4,830*
14,99,019	15,46,970	15,72,170	...	**Total, *d*** ...	2,23,870	2,64,000	2,33,000	...	17,22,889	18,10,970	18,05,170
19,20,380	19,96,670	20,47,130	...	**Total, *a, b, c* & *d*** ...	5,07,115	5,46,890	4,96,810	...	24,27,495	25,43,560	25,43,940
7,529	7,110	2,350	...	*e. Add*—**Charges by other Departments**	73,045	2,190	...	...	805,74	9,300	2,350
3,24,025	*2,47,650*	*2,61,800*	...	*f. Deduct*—**Charges to other Departments**	*6,987*	*72,850*	...	...	*3,31,012*	*3,20,500*	*2,61,800*
16,03,884	17,56,130	17,87,680	...	**Total, 41E.** ...	73,173	4,76,230	4,96,810	...	21,77,057	22,32,360	22,84,490

Detailed Account 41F.—TOOLS AND PLANT.

48,732	40,000	15,000	...	*a.* New Supplies	...	...	...	...	48,732	40,000	15,000
91,321	1,00,000	1,00,000	...	*b.* Repairs and carriage	...	...	...	...	91,321	1,00,000	1,00,000
269	560	350	...	*c. Add*—Charges by other Departments ...	...	...	...	...	269	560	350
11,610	*9,080*	*12,000*	...	*d. Deduct*—Charges to other Departments	...	...	...	...	*11,610*	*9,080*	*12,000*
1,28,712	1,31,480	1,03,350	...	Total ...	...	...	...	...	1,28,712	1,31,480	1,03,350

Detailed Account 41H.—SUSPENSE.

				1. London Stores—							
	3,33,340	1,67,680	...	(*a*) Charges	...	...	...	...	...	3,33,340	1,67,680
-2,12,51	*3,33,340*	*1,67,680*	...	(*b*) *Deduct*—Credits (by transfers to Works or Stock).	...	...	...	...	-2,12,541	*3,33,340*	*1,67,680*
	-15,880	50,160	...	2. Stock and other Suspense accounts ...	...	...	...	...	...	-15,880	50,160
-2,12,541	-15,880	50,160	...	Total ...	...	...	...	...	-2,12,541	-15,880	50,160

Detailed Account 41J.—EXPENDITURE IN ENGLAND.

				b. **High Commissioner.**							
1,19,894	1,16,320	1,26,120	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.*	1,58,699	1,29,640	1,08,920	...	2,78,593	2,45,960	2,35,040
	240	400	...	(2) Unclassified	...	...	...	...		240	400
1,19,894	1,16,560	1,26,520	...	Total ...	1,58,699	1,29,640	1,08,920	...	2,78,593	2,46,200	2,35,440

* Details of Sterling Overseas Pay. Voted :— Accounts £3,601 ; Allotment £,721 ; Estimate £6,223.
Charged :— Accounts £4.563 ; Allotment £4,991 ; Estimate £3,971.

DEMAND No. 39.

SUPERANNUATION ALLOWANCES AND PENSIONS AND COMMUTED VALUE OF PENSIONS.

		Voted.	*Charged.*
		Rs.	Rs.
43. Superannuation Allowances and Pensions	...	53,26,010	*93,22,050*
43(A). Payment of Commuted Value of Pensions	...	6,07,000	*1,20,000*
Total	...	59,33,010	*94,42,050*

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				43.—SUPERANNUATION ALLOWANCES AND PENSIONS.								
50,44,293	51,50,000	53,50,970	...	A. SUPERANNUATION AND RETIRED ALLOWANCES.	...	1,42,575	1,55,000	1,60,000	...	51,86,868	53,05,000	55,10,970
45,583	44,000	45,500	...	C. COMPASSIONATE ALLOWANCES ...	43C	2,096	1,400	1,400	...	47,679	45,400	46,900
41,267	40,150	40,000	...	D. GRATUITIES	43D	3,627	3,000	3,000	...	44,894	43,150	43,000
509	600	3,500	...	E. PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES OR FOR POLITICAL CONSIDERATIONS.	...	1,04,917	1,04,680	1,00,000	...	1,05,426	1,05,280	1,03,500
11,189	13,000	7,500	...	F. CHARITABLE ALLOWANCES	...	500	500	500	...	11,689	13,500	8,000
30,449	31,500	32,170	...	G. DONATIONS TO PROVIDENT FUNDS	...	...	...	...	...	30,449	31,500	32,170
...	...	...	...	H. COVENANTED CIVIL SERVICE PENSIONS	...	46,699	38,100	25,700	...	46,699	38,100	25,700
...	...	...	...	I. LIABILITY TO INDIA FOR PENSIONS FULLY EARNED AT SEPARATION.	43I	73,80,610	68,71,600	65,43,700	...	73,80,610	68,71,600	65,43,700

Controlling Officers—Secretary, Home Dept. for Minor Heads E and F and Finance Secretary for the remaining heads.

...	...	14,370	...	J. PENSION CONTRIBUTIONS PAYABLE TO OTHER GOVERNMENTS.	...	...	...	1,67,750	...	...	...	1,82,120
2,05,565	3,06,680	1,96,000	...	K. CHARGES IN ENGLAND	43K	20,82,949	21,06,680	23,20,000	...	22,88,514	24,13,360	25,16,000
—1,065	...	...	...	L. LOSS OR GAIN BY EXCHANGE ...	...	*—10,792*	...	...	...	—11,857	...	...
				M. *Deduct*—PENSIONARY LIABILITIES OF COMMERCIAL DEPARTMENTS.—								
99,496	...	...		CIVIL ...	...	*37,855*	...	...	...	*1,37,351*	...	...
3,47,099	*3,67,300*	*3,64,000*		POSTS AND TELEGRAPHS ...	...	...	...	..	...	*3,47,099*	*3,67,300*	*3,64,000*
...	+ 410	...	...	For Rounding	..	...	...	...	...	...	+410	...
49,31,195	52,19,040	53,26,010	...	Total ...	...	97,15,326	92,80,960	93,22,050	...	1,46,46,521	1,45,00,000	1,46,48,060

Detailed Account 43C.—COMPASSIONATE ALLOWANCES.

32,083	29,000	30,500	...	*a.* Compassionate Allowances ...		2,096	1,400	1,400	...	34,179	30,400	31,900
13,500	15,000	15,000	...	*b.* Compassionate Fund Allowances ...		...	...	...	...	13,500	15,000	15,000
45,583	44,000	45,500	...	Total ...		2,096	1,400	1,400	...	47,679	45,400	46,900

Detailed Account—43D. GRATUITIES.

38,973	40,000	40,000	...	*a.* Ordinary Gratuities		3,627	3,000	3,000	...	42,600	43,000	43,000
2,294	150	...	...	*b.* Retrenchment Gratuities ...		...	...		...	2,294	150	...
41,267	40,150	40,000	...	Total ...		3,627	3,000	3,000	...	44,894	43,150	43,000

Detailed Account 43I.—LIABILITY TO INDIA FOR PENSIONS FULLY EARNED AT SEPARATION.

...	...	...	...	*a.* Liability to India for pensions fully earned at Separation.		80.00,000	75,00,000	71,00,000	...	80,00,000	75,00,000	71,00,000
...	...	...	...	*b.* *Deduct*—Payment by the Federated Shan States of its share of this liability.		*6,19,390*	*6,28,400*	*5,56,300*	...	*6,19,390*	*6,28,400*	*5,56,300*
...	...	...	...	Total ...		73,80,610	68,71,600	65,43,700	...	73,80,610	68,71,600	65,43,700

* No. of Detailed Account, if any.

Demand No. 39.—SUPERANNUATION ALLOWANCES AND PENSIONS AND COMMUTED VALUE OF PENSIONS.

43.—SUPERANNUATION, etc., PENSIONS.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts*)	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allot-ments, 1938-39.	Esti-mates, 1939-40.	New Ex-pendi-ture.		Accounts 1937-38.	Allot-ments, 1938-39.	Esti-mates, 1939-40.	New Ex-pendi-ture.	Accounts, 1937-38.	Allot-ments, 1938-39.	Esti-mates, 1939-40.

Detailed Account—43J. CHARGES IN ENGLAND.

...	...	...	...	*a.* Secretary of State	...	4,60,000	4,40,000	...	...	4,60,000	4,40,000
				b. High Commissioner.							
2,05,565	3,06,680	1,96,000	...	(1) Superannuation and Retired Allowances ...	20,82,949	16,46,680	18,80,000	...	22,88,514	19,53,360	20,76,000
2,05,565	3,06,680	1,96,000	...	Total ...	20,82,949	21,06,680	23,20,000	...	22,88,514	24,13,360	25,16,000

43. (A) PAYMENT OF COMMUTED VALUE OF PENSIONS.

Controlling Officer—Finance Secretary.

22,36,778	3,60,000	6,00,320	...	A. Payment of Commuted Value of Pensions	34,997	60,000	60,000	...	22,71,775	4,20,000	6,60,320
...	*2,000*	...	...	B. *Deduct*—Amount recovered from other Governments.	...	...	...	...	...	*2,000*	...
29,442	24,000	6,680	...	C. Charges in England	84,604	40,000	60,000	...	1,13,546	64,000	66,680
—152	...	...	...	D. Loss or gain by Exchange	*—436*	...	...	...	*—588*	...	...
22,66,068	3,82,000	6,07,000	...	Total ...	1,18,665	1,00,000	1,20,000	...	23,84,733	4,82,000	7,27,000

DEMAND No. 40.

STATIONERY AND PRINTING.

Voted ... Rs. 11,73,000

Charged ... *Nil.*

44.—STATIONERY AND PRINTING.

Controlling Officer—Financial Commissioner.

22,306	19,700	24,690	...	A.—STATIONERY OFFICES * ...	44A	...	...	...	...	22,306	19,700	24,690
4,23,719	5,88,000	5,95,000	...	B.—PURCHASE OF STATIONERY STORES	44B	...	...	...	...	4,23,719	5,88,000	5,95,000
6,20,025	5,87,900	6,44,020	...	D.—GOVERNMENT PRESSES	44D	...	...	...	...	6,20,025	5.87,900	6,44,020
79,525	1,38,000	1,55,880	...	H.—CHARGES IN ENGLAND	44H	...	...	...	...	79,526	1,38,000	1,55,880
—412	...	...	...	I.—LOSS OR GAIN BY EXCHANGE ...	...	...	...	...	...	*—412*	...	...
	2,66,180	*2,46,590*	...	*J.—Deduct*—RECOVERIES FROM OTHER GOVERNMENT DEPARTMENTS ON ACCOUNT OF PRINTING WORK AND SUPPLY OF STATIONERY FORMS.	...	...	...	...	...	...	*2,66,180*	*2,46,590*
852	...	...	...	COST OF PRINTING WORK DONE BY OTHER GOVERNMENTS.	...	...	...	...	...	852	...	
	—420	...	...	For rounding		...	...	...	...	...	*—420*	
11,46,015	10,67,000	11,73,000		Total ...	...	...	...	...		11,46,015	10,67,000	11,73,000

Detailed Account 44A.—STATIONERY OFFICES AND STORES.

16,055	16,600	17,000	...	(2a) Pay of Establishment—Permanent	...	...	...	...	...	16,055	16,600	17,000
3,719	...	4,160	...	(2b) Pay of Establishment—Temporary (Non-Contract).		...	...	...	...	3,719	...	4,160
2,532	3,100	3,530	...	(4) Contingencies	...	...	...	...	...	2,532	3,100	3,530
22,306	19,700	24,690		Total	...	...	...	...	...	22,306	19,700	24,690

Detailed Account 44B.—PURCHASE OF STATIONERY STORES.

4,48,484	5,75,000	5,81,000	...	(1) Cost price of Stores	...	...	...	...	4,48,484	5,75,000	5,81,000
12,085	13,000	14,000	...	(2) Other charges	...	...	...	...	12,085	13,000	14,000
36,850	...	...	...	(4) *Deduct*—Cost of Stationery supplied to other Departments.	...	...	...	...	*36,850*	...	...
4,23,719	5,88,000	5,95,000	...	Total ...	...	...	...	...	4,23,719	5,88,000	5,95,000

* No. of Detailed Account, if any.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
Detailed Account 44D.—GOVERNMENT PRESSES.											
				***a.* Central Press.** (Including Maymyo Branch Press)							
26,357	27,260	28,160	...	(1a) Pay of Officers—Permanent ...	...	...	...	...	26,357	27,260	28,160
3,768	...	3,840	...	(1b) Pay of Officers—Tempy. (Non-Contract)	...	...	...	...	3,768	...	3,840
3,10,638	3,25,000	3,35,000	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	3,10,638	3,25,000	3,35,000
13,324	...	28,500	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	13,324	...	28,500
2,768	2,870	2,270	...	(3a) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	2,768	2,870	2,270
13,175	10,000	18,500	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	13,175	10,000	18,500
91,663	59,200	47,500	...	(4) Contingencies	...	...	...	...	91,663	59,200	47,500
				(14) *Deduct*—Cost of printing work done for other Government Departments—							
11,193	...	...	...	(i) Posts and Telegraphs ...	...	...	...	...	*11,193*	...	...
3,425	...	...	...	(ii) Defence	...	...	...	...	*3,425*	...	...
633	...	...	...	(iii) Railways	...	...	...	...	*633*	...	...
4,46,442	4,24,330	4,63,770	...	Total ...	...	...	...	...	4,46,442	4,24,330	4,63,770
				***b.* Jail Press.**							
3,840	...	3,840	...	(1b) Pay of Officers—Tempy. (Non-Contract)...	...	...	...	...	3,840	...	3,840
35,298	33,200	33,600	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	35,298	33,200	33,600
43,261	58,500	63,500	...	(2b) Pay of Establishment—Tempy. (Non-Contract)	...	...	...	...	43,261	58,500	63,500
500	...	...	...	(3a) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	500	...	...
1,477	100	150	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	1,477	100	150
33,023	14,500	16,600	...	(4) Contingencies	...	...	...	...	33,023	14,500	16,600
1,17,399	1,06,300	1,17,690	...	Total ...	...	...	...	...	1,17,399	1,06,300	1,17,690

				c. **Publishing Branch (Book Depot)**							
15,257	16,060	14,420	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	15,257	16,060	14,420
1,873	3,020	4,340	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	1,873	3,020	4,340
72	...	...	...	(3a) Allowances, Honoraria etc., Fixed ...	...	...	...	...	72	...	...
200	...	...		(3b) Allowances, Honorary etc., Fluctuating ...	...	...	...	...	200	...	...
208	...	...	...	(7) Establishment Charges payable to other Governments, Department, etc.	...	...	...	...	208	...	...
22,570	21,000	24,000	...	(9) Postage and Packing Charges ...	...	...	...	...	22,570	21,000	24,000
130	500	2,500	...	(10) Purchase of Acts, Publications and Maps	...	...	...	...	130	500	2,500
146	150	150	...	(11) Advertisements of Government Publications	...	...	...	...	146	150	150
40,456	40,730	45,410	...	Total ...	...	...	...	...	40,456	40,730	45,410
				d. **Form Store.**							
11,352	11,540	11,620	...	(2a) Pay of Establishment—Permanent ..	...	...	...	...	11,352	11,540	11,620
712	...	1,530	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	712	...	1,530
3,664	5,000	4,000	...	(9) Postage and Packing Charges ...	...	..	...	...	3,664	5,000	4,000
15,728	16,540	17,150	...	Total ...	...	...	...	...	15,728	16,540	17,150
6,20,025	5,87,900	6,44,020	...	Total 44D ...	...		...	...	6,20,025	5,87,900	6,44,020

Detailed Account 44H.—CHARGES IN ENGLAND.

				b. **High Commissioner.**							
	7,880	...	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.	...	...	...	...	...	7,880	...
79,525	1,30,120	1,55,880	...	(2) Stores	...	...	...	...	79,525	1,30,120	1,55,880
79,525	1,38,000	1,55,880	...	Total ...	...	...	...	...	79,525	1,38,000	1,55,880

DEMAND No. 41.

MISCELLANEOUS.

		Rs.
Voted	... ...	*6,70,850*
Charged	... ...	*10,000*

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For *details* see *Detailed* Accounts).		B.—CHARGED.				(TOTAL A+B).		
Accounts. 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.			Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts. 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.
				45.—MISCELLANEOUS.						*Controlling Officers—Various*		
4,039	...	...	...	B. ANNUAL STIPENDS TO HOLDERS OF LITERARY TITLES.	...	...	...	...	...	4,029	...	...
1,353	1,000	1,300	...	C. TRAVELLING ALLOWANCES OF OFFICIALS AND NON-OFFICIALS ATTENDING DURBARS.	...	...	...	...	...	1,353	1,000	1,300
...	...	400	...	D. ALLOWANCE TO TERRORIST AND OTHER STATE PRISONERS.	...	...	...	...	...	...	...	400
				Books and Periodicals.								
6,701	8.840	7,000	...	E. COST OF BOOKS AND PERIODICALS ...	...	...	...	...	...	6,701	8,840	7,000
				Charity.								
20,725	26,620	24,070	...	F. DONATIONS FOR CHARITABLE PURPOSES	...	...	...	..	...	20,725	26,620	24,070
1,082	1,000	1,160	...	G. CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS.	...	...	...	...	...	1,082	1,000	1,160
				Miscellaneous.								
7,806	910	25,000	...	H. SPECIAL COMMISSIONS OF ENQUIRY ...	...	16,668	2,610	10,000	...	24,474	3,520	35,000
23,102	24,000	24,200	...	I. PUBLICITY BOARD	451	...	...	...	...	23,102	24,000	24,200
54	400	300	...	K. REWARDS FOR DESTRUCTION OF WILD ANIMALS.	...	...	...	...	...	54	400	300
5	6,660	6,660	3,330	L. PETTY ESTABLISHMENTS	45L	...	...	...	...	5	6,660	6,660
56,871	...	...	...	CHARGES IN CONNECTION WITH THE CORONATION OF HIS MAJESTY.	...	...	...	...	...	56,871	...	...

32,108	49,200	45,200	...	M. IRRECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTEN OFF.	...	...	...	...	...	32,108	49,200	45,200
2,95,190	2,95,190	3,16,960	...	N. RENTS, RATES AND TAXES ...	...	...	...	...	...	2,95,190	2,95,190	3,16,960
7,58,237	1,80,590	1,90,360	...	Q. CONTRIBUTIONS	45Q	...	...	...	...	7,58,237	1,80,590	1,90,360
162	250	200	...	S. MISCELLANEOUS CHARGES FOR THE TREATMENT OF PATIENTS AT THE PASTEUR INSTITUTE.	...	...	...	...	...	162	250	200
1,206	1,190	1,420	...	T. SUBSIDIES FOR LAND COMMUNICATIONS	...	...	...	...	...	1,206	1,190	1,420
15,609	16,600	14,700	...	U. MISCELLANEOUS DURBAR CHARGES ...	...	...	...	...	...	15,609	16,600	14,700
9,549	3,500	7,800	...	X. MISCELLANEOUS AND UNFORESEEN CHARGES.	45X	...	...	...	...	9,549	3,500	7,800
5,935	2,280	4,120	...	Y. CHARGES IN ENGLAND	45Y	...	...	...	...	5,935	2,280	4,120
- 31	...	...	...	Z. LOSS OR GAIN BY EXCHANGE ...	...	...	...	...	...	*- 31*	...	...
...	+160	...	...	For rounding ...	...	...	...	...	...	...	+160	...
12,39,703	6,18,390	6,70,850	3,330	Total ...	...	16,668	2,610	10,000	...	12,56,371	6,21,000	6,80,850

* No. of Detailed Account, if any.

Demand No.—41. MISCELLANEOUS. 45. MISCELLANEOUS.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.		Accounts 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Accounts. 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.

Detailed Account 45I.—PUBLICITY BOARD.

Controlling Officer—Home Secretary.

Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Heads of Account.	B. Accounts 1937-38.	B. Allotments, 1938-39.	B. Estimates, 1939-40.	B. New Expenditure.	Total Accounts 1937-38.	Total Allotments, 1938-39.	Total Estimates, 1939-40.
12,000	12,000	12,000	...	(1a) Pay of Officers—Permanent	...	...	...	...	12,000	12,000	12,000
9,531	10,300	10,500	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	9,531	10,300	10,500
1,571	1,700	1,700	...	(4) Contingencies	...	...	...	...	1,571	1,700	1,700
23,102	24,000	24,200	...	Total ...	...	...	...	...	23,102	24,000	24,200

Detailed Account 45L.—PETTY ESTABLISHMENTS.

Accounts, 1937-38.	Allotments, 1938-39.	Estimates, 1939-40.	New Expenditure.	Heads of Account.	B. Accounts 1937-38.	B. Allotments, 1938-39.	B. Estimates, 1939-40.	B. New Expenditure.	Total Accounts 1937-38.	Total Allotments, 1938-39.	Total Estimates, 1939-40.
				a. Expenditure on Village Uplift in connection with economic development and improvement of Rural Areas.							
...	5,140	5,140	2,570	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	5,140	5,140
5	1,520	1,520	760	(4) Contingencies	...	...	...	...	5	1,520	1,520
5	6,660	6,660	3,330	Total ...	...	...	...	...	5	6,660	6,660

Detailed Account 45Q.—CONTRIBUTIONS.

1,00,500	95,500	95,500†	...	(1) Municipal and Town Committees ...	...	...	...	...	1,00,500	95,500	95,500†
12,404	12,410	12,410†	.	(2) District Councils	...	...	...	...	12,404	12,410	12,410†
30,816	30,820	30,820†	...	(3) Deputy Commissioners' Local Funds ...	...	...	...	...	30,816	30,820	30,820†
5,420	5,000	5,000	...	(4) Other—(Pyapôn Civil Station)	...	...	...	...	5,420	5,000	5,000
4,800	4,800	4,800	...	(5) Contribution to the *Thathanabaing* on account of the *Mahadan Wun's* Staff	...	...	...	...	4,800	4,800	4,800
2,424	1,000	1,500	...	(6) Payments to the Posts and Telegraphs Department on account of concessions on Foreign State Telegrams.	...	...	...	...	2,424	1,000	1,500
30,092	31,060	40,330	...	(7) Guarantees in connection with the Working of the combined Posts and Telegraphs offices and wireless stations.	..	...	...	...	30,092	31,060	40,330
5,71,781	(*a*)	(*a*)	...	(8) Guarantee for Moulmein-Ye Railway and Contribution for Ava Bridge.	...	...	...	..	5,71,781	(*a*)	(*a*)
...	...	...	...		...	...	...	...	...	...	...
7,58,237	1,80,590	1,90,360	...	Total ...	...	...	...	...	7,58,237	1,80,590	1,90,360

Detailed Account 45X.—MISCELLANEOUS AND UNFORSEEN CHARGES.

...	...	4,800	...	(1) Commission paid to other Governments ...	...	...	...	...	...	...	4,800
9,549	3,500	3,000	...	(2) Other Charges	...	...	...	..	9,549	3,500	3,000
9,549	3,500	7,800	...	Total ...	...	...	...	...	9,549	3,500	7,800

Detailed Account 45Y.—CHARGES IN ENGLAND.

4,916	2,000	...	...	*a.* **Secretary of State**	...	...	...	...	4,916	2,000	...
1,019	280	4,120	...	*b.* **High Commissioner** (3) Unclassified ...	...	...	...	...	1,019	280	4,120
5,935	2,280	4,120	...	Total ...	...	...	...	...	5,935	2,280	4,120

† For details *see* Statement on page 238.

(*a*) Included under "11. Miscellaneous Railway Expenditure."

DEMAND No. 41.—MISCELLANEOUS.

Details of the provision under head "45Q" for contributions to (1) Municipal and Town Committees, (2) District Councils and (3) Deputy Commissioners' Local Funds.

Purpose of Contribution.	Miscellaneous.		
Name of District, or Town.	Municipal and Town Committees. (1)	District Councils. (2)	Deputy Commissioners' Local Funds. (3)
Lower Burma.	Rs.	Rs.	Rs.
Akyab	5,000	...	...
Bassein	17,000	...	...
Gyobingauk	8,000	...	...
Henzada	1,000	...	...
Letpadan	6,000	...	...
Minhla	4,000	...	...
Moulmein	14,000	...	...
Nattalin	2,500	...	...
Pegu	8,500	...	...
Prome	7,000	...	...
Tavoy	...	...	345
Tharrawaddy	4,000	...	...
Thônzè	3,500	...	...
Toungoo	10,500	...	4,693
Zigôn	4,500	...	...
Upper Burma.			
Bhamo	...	...	15,038
Kyauksè	...	...	600
Meiktila	...	.	430
Minbu	...	...	1,255
Myingyan	...	11,337	...
Pakôkku	...	...	3,577
Thayetmyo	...	1,067	...
Upper Chindwin	...	...	4,878
Total ...	95,500	12,404	30,816
For rounding ...	...	+6	+4
GRAND TOTAL ...	95,500	12,410	30,820

Demand No. 41.—MISCELLANEOUS.

Details of New Expenditure other than works.

Major Head, Minor Head, Sub-heads and Primary Unit.	Description of Expenditure.	Provision in Estimates. 1939-40. Votable.	Charged.	Balance to be provided in future years. Non-recurring Total. Votable.	Charged.	Recurring average annual Votable.	Charged.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Staff for a New Rural Uplift Centre.	Rs.					
45. L (2*b*) ...	1 Organiser on Rs. 150 permensen						
	1 Clerk on Rs. 50 per mensem	2,570					
	1 Peon on Rs. 14 per mensem						
" (4) ..	Contingent Expenditure	760					
	Total, 45 Miscellaneous ...	3,330					

APPROPRIATION C.

Defence Department Estimates.

Charged ... Rs. *3,24,40,990*

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40.		
			Carry on.	New.	Total.
Rs.	Rs.		Rs.	Rs.	Rs.
12,900	25,000	5.—LAND REVENUE	23,470	..	23,470
2,738	19,000	6.—EXCISE	17,450	...	17,450
...	50	7.—STAMPS	70	...	70
40,940	38,000	8.—FOREST	39,790	...	39,790
1,606	4,000	8(A).—FOREST CAPITAL OUTLAY	...	3,380	3,380
13,55,021	17,33,000	20.—GENERAL ADMINISTRATION	17,91,290	10,000	18,01,290
4,842	5,000	22.—ADMINISTRATION OF JUSTICE	7,680	...	7,680
2,554	4,000	23.—JAILS AND CONVICT SETTLEMENTS	4,000	...	4,000
1,66,984	1,75,000	24.—POLICE	1,77,670	1,600	1,79,270
1,87,007	2,13,000	27.—ECCLESIASTICAL	1,76,000	...	1,76,000
1,50,538	67,000	28.—EXTERNAL AFFAIRS	42,000	8,000	50,000
3,157	...	29.—SCIENTIFIC DEPARTMENTS	...	...	...
1,76,716	1,83,000	30.—EDUCATION	1,82,780	4,500	1,87,280
1,20,050	1,12,000	31.—MEDICAL	1,11,570	1,200	1,12,770
17,620	19,000	32.—PUBLIC HEALTH	17,770	5,300	23,070
3,492	4,000	34.—VETERINARY	5,630	440	6,070
...	...	36.—INDUSTRIES	1,200	1,400	2,600
...	...	39.—CURRENCY	19,87,000	...	19,87,000
9,15,375	9,50,000	41.—CIVIL WORKS	8,03,564	1,85,146	9,88,710
105	51,000	43.—SUPERANNUATION ALLOWANCES AND PENSIONS	59,940	...	59,940
...	1,25,000	43(A)—COMMUTATION OF PENSIONS	29,000	...	29,000
...	98,000	44.—STATIONERY AND PRINTING	51,000	...	51,000
35,471	18,000	45.—MISCELLANEOUS	24,150	...	24,150
1,31,20,268	1,43,99,000	46.—DEFENCE SERVICES—EFFECTIVE	1,27,49,900	24,42,100	1,51,92,000
3,67,184	4,61,000	47.—DEFENCE SERVICES—NON-EFFECTIVE	4,29,000	...	4,29,000
59,24,972	60,76,000	48.—FRONTIER FORCE	58,35,740	1,86,260	60,22,000
45,08,000	57,32,000	49.—MISCELLANEOUS ADJUSTMENTS BETWEEN BURMA AND THE FEDERATED SHAN STATES.	50,24,000	...	50,24,000
2,400	...	LOANS TO AGRICULTURISTS CO-OPERATIVE SOCIETIES, MUNICIPALITIES, ETC.	...	...	...
2,71,19,940	3,05,09,050	Total ...	2,95,91,664	28,49,326	3,24,40,990

For details *see* Defence Department Estimates printed as Appendix 2.

DEMAND No. 43.

LOANS AND ADVANCES BEARING INTEREST.

		Voted. Rs.
Loans to Agriculturists. Co-operative Societies, Municipalities, etc.	...	11,14,000
Loans to Government Servants	...	4,49,000
Total	...	15,63,000

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40.
Rs.	Rs.	(*b*) **Loans and Advances bearing interest.**	Rs.
		Loans to Agriculturists, Co-operative Societies, Municipalities, etc.—	
11,110	50,000	Loans to Municipalities	90,000
1,985	4,000	Loans to Landholders and other Notabilities	2,000
		Advances to Cultivators—	
		(1) Advances under Agriculturists Loans Act—	
2,400	2,000	(i) Areas specified in Part I of the Second Schedule to Government of Burma Act.	1,500
3,97,093	4,00,000	(ii) Other areas	4,00,000
260	2,000	(2) Loans under Land Improvement Loans Act	2,000
...	...	(3) Advances to cultivating tenants in Government Estates	1,85,000
1,15,040	7,00,000	(4) Loans to Agricultural Credit Societies	3,00,000
2,000	...	Regimental and other loans (Defence)	...
		Miscellaneous loans and advances—	
74,000	5,000	(i) Loans to Local Bodies (other than loans under the Local Authorities Loans Act).	30,000
...	...	(ii) Loans to Co-operative Societies (other than Agricultural Credit Societies) and Weavers.	1,00,000
...	1,000	(iii) Loans to Fishermen	3,000
...	...	Rounding	+500
6,03,888	11,64,000	Total ...	11,14,000

DEMAND No. 43.

LOANS AND ADVANCES BEARING INTEREST.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40.
	Rs.	*Loans to Government Servants.*	Rs.
		House Building Advances—	
1,14,838	2,30,000	(1) Civil Department	2,00,000
5.000	20,000	(2) Posts and Telegraphs Department	15,200
...	30,000	(3) Defence Services	27,700
		Advances for the purchase of Motor-cars—	
1,85,526	2,50,000	(1) Civil Department	1,50,000
8.500	12,000	(2) Posts and Telegraphs Department	5,000
39,500	39,000	(3) Defence Services	34,550
		Advances for the purchase of other Conveyances—	
3,984	2,000	(1) Civil Department	2,000
...	1,000	(2) Posts and Telegraphs Department	400
447	...	(3) Defence Services	1,050
		Passage Advances—	
11,740	15.000	(1) Civil Department	10,000
1,333	..	(2) Posts and Telegraphs Department	720
...	1,000	(3) Defence Services	...
336	500	Other Advances	2,000
...	+ 500	Rounding	+ 380
3,71,204	6,01,000	Total ...	4,49,000

DEMAND No. 44.

INTEREST FREE ADVANCES.

Voted ... Rs. 17,19,000

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40.
Rs.	Rs.	**(*a*) Interest Free Advances.**	Rs.
		Advances repayable—	
6,85,384	7,00,000	Civil Advances	7,30,000
3,37,135	4,00,000	Special Advances	3,70,000
7,50,125	6,90,000	Advances Recoverable (Posts and Telegraphs)	6,18,000
33,633	2,000	Advances Recoverable (Defence)	1,000
18,06,277	17,92,000	Total, Interest Free Advances ...	17,19,000

DEMAND No. 45.

LOANS TO RAILWAY BOARD.

Voted ... Rs. 3,07,000

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40.
Rs.	Rs.		Rs.
		(c) **Loans to the Burma Railway Board.**	
1,86,072	4,77,000	(1) Loans to the Burma Railway Board on Capital Account ...	3,07,000
1,86,072	4,77,000	**Total** ...	3,07,000

APPENDIX 1.

POSTS AND TELEGRAPHS ESTIMATES, 1939-40.

17—B-2

THE DEMANDS FOR GRANTS

FOR

EXPENDITURE OF THE GOVERNMENT OF BURMA

ON THE

BURMA POSTS AND TELEGRAPHS DEPARTMENT

For 1939-40.

17A—B-2

TABLE OF CONTENTS.

BURMA POSTS AND TELEGRAPHS DEPARTMENT.

DEMAND No. 12.

Expenditure Chargeable to Revenue of the Burma Posts and Telegraphs Department.

I.—Estimate of the amount required in the year ending 31st March 1940 for the expenditure of the Burma Posts and Telegraphs Department.

VOTED.—Rupees Seventy-nine lakhs forty-one thousands only.

CHARGED.—Rupees Five lakhs ninety-three thousands only.

II.—Minor Heads under which this Grant will be accounted for on behalf of the Department of Commerce and Industry.

A.—VOTED.

—	† Actuals, 1937-38.	* Budget Estimate, 1938-39.	Budget Estimate, 1939-40.	New Expenditure.
WORKING EXPENSES.				
C. Interest on Debt	...	...	...	...
D. Account and Audit	2,89,869	2,53,640	2,54,800	...
E. General Administration ...	3,57,362	3,74,220	3,83,440	...
F. Telegraph Expenses	15,58,608	15,37,530	15,56,305	...
G. Pensionary Charges	3,65,585	3,73,300	3,88,000	...
H. Stamps, Postcards, etc. ...	98,374	59,600	66,400	...
I. Stationery and Printing ...	1,35,556	1,55,000	1,41,000	...
J. Postal Expenses	40,69,298	42,31,022	44,71,000	...
K. Maintenance of Assets ...	2,80,142	3,77,160	3,68,900	...
L. Radio (including Broadcasting) Expenses.	2,40,428	2,64,550	2,75,760	...
M. Expenditure in England ...	37,512	1,48,320	1,24,560	...
N. Contribution to the Renewals Reserve Fund.	1,87,000	1,87,000	1,87,000	...
Total, Working Expenses ...	76,19,734	79,61,342	82,17,165	...
O. *Deduct*—**Credits to Working Expenses.**	2,23,918	2,03,300	2,75,940	...
For Rounding ...	...	– 42	– 225	...
Net Working Expenses ...	73,95,816	77,58,000	79,41,000	...

B.—CHARGED.

—	† Actuals, 1937-38.	* Budget Estimate 1938-39.	Budget Estimate 1939-40.	New Expenditure.
WORKING EXPENSES.				
C. Interest on Debt	4,81,964	5,02,000	4,77,000	...
D. Account and Audit	...	...	...	...
E. General Administration ...	62,964	67,600	71,100	...
F. Telegraph Expenses	30,263	25,300	31,850	...
G. Pensionary Charges	...	...	...	...
H. Stamps, Postcards, etc. ...	...	...	...	...
I. Stationery and Printing ...	...	...	...	...
J. Postal Expenses	...	...	...	...
K. Maintenance of Assets ...	...	4,610	...	...
L. Radio (including Broadcasting) Expenses.	...	...	...	...
M. Expenditure in England ...	17,369	23,160	13,080	...
N. Contribution to the Renewals Reserve Fund.	...	...	...	...
Total, Working Expenses ...	5,92,560	6,22,670	5,93,030	...
O. *Deduct*—**Credits to Working Expenses.**	...	...	...	...
For Rounding ...	...	+ 30	– 30	...
Net Working Expenses ...	5,92,560	6,22,700	5,93,000	...

TOTAL (A + B).

—	† Actuals, 1937-38.	* Budget Estimate, 1938-39.	Budget Estimate 1939-40.
WORKING EXPENSES.			
C. Interest on Debt	4,81,964	5,02,000	4,77,000
D. Account and Audit	2,89,869	2,53,640	2,54,800
E. General Administration ...	4,20,326	4,41,820	4,54,540
F. Telegraph Expenses	15,88,871	15,62,830	15,88,155
G. Pensionary Charges	3,65,585	3,73,300	3,88,000
H. Stamps, Postcards, etc. ...	98,374	59,600	66,400
I. Stationery and Printing ...	1,35,556	1,55,000	1,41,000
J. Postal Expenses	40,69,298	42,31,022	44,71,000
K. Maintenance of Assets ...	2,80,142	3,81,770	3,68,900
L. Radio (including Broadcasting) Expenses.	2,40,428	2,64,550	2,75,760
M. Expenditure in England ...	54,881	1,71,480	1,37,640
N. Contribution to the Renewals Reserve Fund.	1,87,000	1,87,000	1,87,000
Total, Working Expenses ...	82,12,294	85,84,012	88,10,195
O. *Deduct*—**Credits to Working Expenses.**	2,23,918	2,03,300	2,75,940
For Rounding ...	...	– 12	– 255
Net Working Expenses ...	79,88,376	83,80,700	85,34,000

				ABSTRACT—C.—INTEREST ON DEBT.							
...	...	...	...	Interest on Capital Outlay ...	4,81,964	5,02,000	4,77,000	...	4,81,964	5,02,000	4,77,000
...	...	...	...	Total ...	4,81,964	5,02,000	4,77,000	...	4,81,964	5,02,000	4,77,000
				ABSTRACT—D.—ACCOUNT AND AUDIT.							
				Audits Charge.							
2,89,869	2,53,640	2,54,800	...	Establishment charges payable to other Governments and Departments, etc.	...	...	...	...	2,89,869	2,53,640	2,54,800
2,89,869	2,53,640	2,54,800	...	Total ...	...	...	...	...	2,89,869	2,53,640	2,54,800
				ABSTRACT—E.—GENERAL ADMINISTRATION.							
				I.—General Charges.							
70,961	64,300	61,260	...	I.—Pay of Officers	48,740	55,700	59,300	...	1,19,701	1,20,000	1,20,560
				II.—Pay of Establishment—							
1,94,303	2,02,500	2,11,400	...	(i) Permanent	...	...	...	...	1,94,303	2,02,500	2,11,400
5,310	1,000	800	...	(ii) Temporary	...	...	...	...	5,310	1,000	800
1,99,613	2,03,500	2,12,200	...	Total ...	...		...	...	1,99,613	2,03,500	2,12,200
				III.—Other Charges—							
42,347	41,000	41,300	...	(i) Allowances, Honoraria, etc. ...	14,224	11,900	11,800	...	56,571	52,900	53,100
12,587	8,720	11,420	...	(ii) Contingencies	...	...	...	...	12,587	8,720	11,420
...	...	...	...	(iii) Establishment and other charges paid to other Governments and Departments.	...	...	...	...	...	...	...
54,934	49,720	52,720	...	Total ...	14,224	11,900	11,800	...	69,158	61,620	64,520
3,25,508	3,17,520	3,26,160	...	I.—General Charges—Total ...	62,964	67,600	71,100	...	3,88,472	3,85,120	3,97,280

* The Budget Estimate for 1938-39 as shown here has been adjusted, in view of changes in accounting to make it properly comparable with the Budget Estimate for 1939-40. The actual Budget Estimates for 1938-39 were—

		Rs.
Voted	...	77,22,930
Charged	...	6,22,670
Total	...	83,45,600

† The actuals have been adjusted in view of the changes in accounting procedure to make them properly comparable with the Budget Estimates for 1939-40.

BURMA POSTS AND TELEGRAPHS DEPARTMENT.

DEMANDS FOR GRANTS, 1939-40.

A.—VOTED.					B.—CHARGED.				TOTAL (A + B).		
† Actuals, 1937-38.	* Budget Estimate, 1938-39.	Budget Estimate, 1939-40.	New Expenditure.	—	† Actuals, 1937-38.	* Budget Estimate 1938-39.	Budget Estimate 1939-40.	New Expenditure.	† Actuals, 1937-38.	* Budget Estimate, 1938-39.	Budget Estimate, 1939-40.
				WORKING EXPENSES—contd. ABSTRACT—E.—GENERAL ADMINISTRATION—*contd.* **II.—Stores Depot. A.—General Expenses.** (1) *Establishment and Contingent Charges.*							
...	7,450	8,460	...	I.—Pay of Officers	...	...	...	...	...	7,450	8,460
...	7,450	8,460	...	Total ...	...	...	...	...	...	7,450	8,460
				II.—Pay of Establishment—							
11,848	11,280	17,160	...	(i) Permanent	...	...	...	...	11,848	11,280	17,160
1,490	4,200	2,240	...	(ii) Temporary	...	...	...	...	1,490	4,200	2,240
13,338	15,480	19,400	...	Total ...	...	...	...	...	13,338	15,480	19,400
				III.—Other Chargs—							
1,214	5,450	6,000	...	(i) Allowances, Honoraria, etc.	...	...	...	...	1,214	5,450	6,000
10,372	10,920	10,100	...	(ii) Contingencies	...	...	...	...	10,372	10,920	10,100
11,586	16,370	16,100	...	Total ...	...	...	...	...	11,586	16,370	16,100
24,924	39,300	43,960	...	Total (1) Establishment and Contingent Charges.	...	...	...	...	24,924	39,300	43,960
6,928	12,000	8,000	...	(2) Freight on Depôt Transfers and issues of Stores.	...	...	...	...	6,928	12,000	8,000
31,852	51,300	51,960	...	**A.—General Expenses—Total**	...	...	...	...	31,852	51,300	51,960
2	5,400	5,300	...	**B.—Misc. Stores Expenses** ...	...	...	...	...	2	5,400	5,300
31,854	56,700	57,260	...	**II.—Stores Depot—Total** ...	...	...	...	...	31,854	56,700	57,260

				SUMMARY.							
3,25,508	3,17,520	3,26,180	...	I.—General Charges	62,964	67,600	71,100	...	3,88,472	3,85,120	3,97,280
31,854	56,700	57,260	...	II.—Stores Depôt	...	...	...	...	31,854	56,700	57,260
3,57,362	3,74,220	3,83,440	...	Total ...	62,964	67,600	71,100	...	4,20,326	4,41,820	4,54,540
				ABSTRACT—F.—TELEGRAPH EXPENSES.							
				I.—Divisional Offices—Supervision.							
57,780	57,500	50,000	...	I.—Pay of Officers	18,371	13,600	20,800	...	76,151	71,100	70,800
				II.—Pay of Establishment—							
1,32,145	1,40,800	1,40,900	...	(i) Permanent	...	...	...	...	1,32,145	1,40,800	1,40,900
1,208	1,000	...	...	(ii) Temporary	...	...	...	...	1,208	1,000	...
1,33,353	1,41,800	1,40,900	...	Total ...	...	...	...	...	1,33,353	1,41,800	1,40,900
				III.—Other Charges—							
57,239	59,700	62,600	...	(i) Allowances, Honoraria, etc.	11,892	11,700	11,050	...	69,131	71,400	73,650
3,983	4,820	5,170	...	(ii) Contingencies ...	...	...	...	...	3,983	4,820	5,170
1,845	...	2,300	...	(iii) Establishment and other Charges paid to other Governments and Departments.	...	...	...	...	1,845	...	2,300
63,067	64,520	70,070	...	Total ...	11,892	11,700	11,050	...	74,959	76,220	81,120
2,54,200	2,63,820	2,60,970	...	**I.—Divisional Offices—Supervision—Total.**	30,263	25,300	31,850	...	2,84,463	2,89,120	2,92,820

† * Please see note on page 5.

BURMA POSTS AND TELEGRAPHS DEPARTMENT.

DEMANDS FOR GRANTS, 1939-40—contd.

A.—VOTED.					B.—CHARGED.				TOTAL (A + B).		
† Actuals, 1937-38.	* Budget Estimates, 1938-39.	Budget Estimate, 1939-40.	New Expenditure.	—	† Actuals, 1937-38.	* Budget Estimate 1938-39.	Budget Estimate 1939-40.	New Expenditure.	† Actuals, 1937-38.	* Budget Estimate, 1938-39.	Budget Estimate. 1939-40.
				WORKING EXPENSES—contd.							
				ABSTRACT—F.—TELEGRAPH EXPENSES —*contd*,							
				II.—Engineering Charges.							
				(Telegraphs and Telephone Offices.)							
19,346	20,300	21,150	...	I.—Pay of Officers	...	...	...	...	19,346	20,300	21,150
				II.—Pay of Establishment—							
33,922	34,350	35,350	...	(i) Permanent	...	...	...	...	33,922	34,350	35,350
...	...	...	...	(ii) Temporary	...	...	...	...	...	...	...
33,922	34,350	35,350	...	Total ...	...	...	...	...	33,922	34,350	35,350
				III.—Other Charges—							
11,115	10,350	9,870	...	(i) Allowances, Honoraria, etc.	...	...	...	...	11,115	10,350	9,870
709	1,020	500	...	(ii) Contingencies ...	...	...	...		709	1,020	500
481	...	550		(iii) Establishment and other Charges paid to other Governments and Departments.	...	..	...	...	481	...	550
12,305	11,370	10,920	...	Total ...	...	...	...	...	12,305	11,370	10,920
65,573	66,020	67,420	...	**II.—Engineering Charges—Total**	...	...	...	...	65,573	66,020	67,420

				III.—Telegraph and Telephone Line Establishment.							
...	...	...	...	I.—Pay of Officers	...	...	...	...	...	...	...
...	...	...	...	Total ...	...	...	...	...	...	...	...
				II.—Pay of Establishment—							
2,13,239	2,17,100	2,22,450	...	(i) Permanent	...	...	...	...	2,13,239	2,17,100	2,22,450
540	540	540	...	(ii) Temporary	...	...	...	...	540	540	540
2,13,779	2,17,640	2,22,990	...	Total ...	...	...	...	...	2,13,779	2,17,640	2,22,990
				III.—Other Charges—							
35,207	33,500	38,110	...	(i) Allowances, Honoraria, etc.	...	...	...	...	35,207	33,500	38,110
5,296	7,500	7,435	...	(ii) Contingencies	...	...	...	...	5,296	7,500	7,435
...	...	...	...	(iii) Establishment and other Charges paid to other Governments and Departments.	...	...	...	...	...	...	...
40,503	41,000	45,545	...	Total ...	...	...	...	...	40,503	41,000	45,545
2,54,282	2,58,640	2,68,535	...	**III.—Telegraph and Telephone Lines Establishment—Total.**	...	...	...	...	2,54,282	2,58,640	2,68,535
				IV.—Telephone Operative Charges and Accounts.							
				A.—TELEPHONE OPERATIVE CHARGES.							
...	...	...	...	I.—Pay of Officers	...	...	...	...	...	...	...
...	...	...	...	Total ...	...	...	...	...	...	...	...

† * Please see note on page 5.

BURMA POSTS AND TELEGRAPHS DEPARTMENT.

DEMANDS FOR GRANTS, 1939-40—contd.

A.—VOTED.					B.—CHARGED.				TOTAL (A+B).		
† Actuals, 1937-38.	* Budget Estimate, 1938-39.	Budget Estimate, 1939-40.	New Expenditure.		† Actuals, 1937-38.	* Budget Estimate 1938-39.	Budget Estimate 1939-40.	New Expenditure.	† Actuals, 1937-38.	* Budget Estimate, 1938-39.	Budget Estimate, 1939-40.
				WORKING EXPENSES—contd.							
				ABSTRACT -F—TELEGRAPH EXPENSES —*contd.*							
				IV. Telephone Operative Charges and Accounts—contd.							
				A.—Telephone Operative Charges—contd.							
				II.—Pay of Establishment—							
81,768	88,950	92,900	...	(i) Permanent	...	...	...	...	81,768	88,950	92,900
2,054	4,000	2,500	...	(ii) Temporary	...	...	...	...	2,054	4,000	2,500
83,822	92,950	95,400	...	**Total** ...	...	...	...	...	83,822	92,950	95,400
				III—Other Charges—							
7,800	8,100	9,300	...	(i) Allowances, Honoraria, etc.	...	...	...	...	7,800	8,100	9,300
5,153	6,700	6,210	...	(ii) Contingencies	...	...	...	...	5,153	6,700	6,210
906	...	1,300	...	(iii) Establishment and other Charges paid to other Governments and Departments.	...	...	...	...	906	...	1,300
13,859	14,800	16,810	...	**Total** ...	...	...	...	...	13,859	14,800	16,810
97,681	1,07,750	1,12,210	...	**A.—Telephone Operative Charges—Total.**	...	...	...	...	97,681	1,07,750	1,12,210

				B.—Telephone Accounts							
...	...	...	...	I.—Pay of Officers	...	...	...	...	...	...	...
...	...	...	...	Total ...	...	...	...	...	...	...	...
				II.—Pay of Establishment—							
9,270	9,300	12,300	...	(i) Permanent	...	...	...	...	9,270	9,300	12,300
...	...	...	...	(ii) Temporary	...	...	...	...	...	...	...
9,270	9,300	12,300	...	Total ...	...	...	...	...	9,270	9,300	12,300
				III.—Other Charges—							
752	700	940	...	(i) Allowances, Honoraria, etc.	...	...	...	...	752	700	940
3,526	100	300	...	(ii) Contingencies	...	...	...	...	3,526	100	300
4,278	800	1,240	...	Total ...	...	...	...	...	4,278	800	1,240
13,548	10,100	13,540	...	**B.—Telephone Accounts—Total**	...	...	...	...	13,548	10,100	13,540
1,11 229	1,17,850	1,25,750	...	**IV.—Telephone Operative Charges and Accounts—Total**	...	...	...	...	1,11,229	1,17,850	1,25,750

† * Please see note on page 5.

BURMA POSTS AND TELEGRAPHS DEPARTMENT.

DEMANDS FOR GRANTS, 1939-40—contd.

A—VOTED.					B.—CHARGED.				TOTAL (A+B).		
† Actuals, 1937-38.	* Budget Estimate, 1938-39.	Budget Estimate, 1939-40.	New Expenditure.	—	† Actuals, 1937-38.	* Budget Estimate 1938-39.	Budget Estimate 1939-40.	New Expenditure.	† Actuals, 1937-38.	* Budget Estimate, 1938-39.	Budget Estimate, 1939-40.
				WORKING EXPENSES.							
				ABSTRACT—F—TELEGRAPH CHARGES.							
				V.—Telegraph Traffic (excluding cost of Combined Offices)							
				SIGNAL OFFICES.							
26,728	26,000	25,730	...	I.—Pay of Officers	...	...	...	...	26,728	26,000	25,730
				II.—Pay of Establishment—							
6,18,034	5,95,400	5,98,700	...	(i) Permanent	...	...	...	...	6,18,034	5,95,400	5,98,700
185	...	...		(ii) Temporary	...	...	...	...	185	...	...
6,18,219	5,95,400	5,98,700	...	**Total** ...	...	...	...	...	6,18,219	5,95,400	5,98,700
				III.—Other charges—							
1,82,212	1,76,000	1,66,000	...	(i) Allowances, Honoraria, etc.	...	...	...	...	1,82,212	1,76,000	1,66,000
33,505	33,800	36,000	...	(ii) Contingencies ...	...	...	...	...	33,505	33,800	36,000
12,660	...	7,200	...	(iii) Establishment and other charges paid to other Governments and Departments.	...	...	...	...	12,660	...	7,200
2,28,377	2,09,800	2,09,200	...	**Total** ...	...	...	...	...	2,28,377	2,09,800	2,09,200
873,324	8,31,200	8,33,630	...	**V.—Signal Offices—Total** ...	...	...	...	...	8,73,324	8,31,200	8,33,630

				SUMMARY.							
2,54,200	2,63,820	2,60,970	...	I.—Divisional Offices—Supervision	30,263	25,300	31,850	...	2,84,463	2,89,120	2,92,820
65,573	66,020	67,420	...	II.—Engineering Charges (Telegraph and Telephone Offices).	...	...	...	...	65,573	66,020	67,420
2,54,282	2,58,640	2,68,535	...	III.—Telegraph and Telephone Line Establishment.	...	...	...	...	2,54,282	2,58,640	2,68 535
1,11,229	1,17,850	1,25,750	...	IV.—Telephone Operative Charges—Accounts.	...	...	...	...	1,11,229	1,17,850	1,25,750
8,73,324	8,31,200	8,33,630	...	V.—Telegraph Traffic (excluding cost of Combined Offices). Signal Offices.	...	...	...	...	8,73,324	8,31,200	8,33,630
15,58,608	15,37,530	15,56,305	...	Total ...	30,263	25,300	31,850	...	15,88,871	15,62,830	15,88,155
				ABSTRACT G.—PENSIONARY CHARGES.							
				I.—Contribution for Pensionary Charges—							
3,47,098	3,67,300	3,64,100	...	(i) General Revenues ...	...	...	...	...	3,47,098	3,67,300	3,64,100
18,487	...	17,900	...	(ii) Government of India ...	...	...	...	...	18,487	...	17,900
3,65,585	3,67,300	3,82,000	...	Total ...	...	...	...	...	3,65,585	3,67,300	3,82,000
...	6,000	6,000	...	II.—Other Payments	...	...	...	...	...	6,000	6,000
3,65,585	3,73,300	3,88,000	...	GRAND TOTAL ...	...	...	...	...	3,65,585	3,73,300	3,88,000
				ABSTRACT H.—STAMPS, POSTCARDS, ETC.							
98,374	59,600	66,400	...	Expenditure on the Manufacture of Stamps, Postcards, etc.	...	...	...	...	98,374	59,600	66,400
98,374	59,600	66,400	...	Total ...	...	...	...	...	98,374	59,600	66,400
				ABSTRACT I.—STATIONERY AND PRINTING.							
1,35,556	1,55,000	1,41,000	...	Expenditure on Stationery and Printing.	...	...	...	...	1,35,556	1,55,000	1,41,000
1,35,556	1,55,000	1,41,000	...	Total ...	...	...	...	...	1,35,556	1,55,000	1,41,000

† * Please see note on page 5.

BURMA POSTS AND TELEGRAPHS DEPARTMENT.

DEMANDS FOR GRANTS, 1939-40—contd.

A.—VOTED.				—	B—CHARGED.				TOTAL (A + B).		
† Actuals, 1937-38.	* Budget Estimate, 1938-39.	Budget Estimate, 1939-40.	New Expenditure.		† Actuals, 1937-38.	* Budget Estimate 1938-39.	Budget Estimate 1939-40.	New Expenditure.	† Actuals, 1937-38.	* Budget Estimate, 1938-39.	Budget Estimate, 1939-40.
				WORKING EXPENSES—contd.							
				ABSTRACT J.—POSTAL EXPENSES (including cost of Combined Offices).							
				I.—General Superintendence, Post Office and Railway Mail Service.							
42,535	42,800	43,800	...	I.—Pay of Officers	...	...	...	...	42,535	42,800	43,800
				II.—Pay of Establishment—							
1,02,297	1,07,300	1,07,300	...	(i) Permanent	...	...	...	...	1,02,297	1,07,300	1,07,300
...	...	...	...	(ii) Temporary	...	...	...	...	...	...	...
1,02,297	1,07,300	1,07,300	...	Total ...	...	...	...	...	1,02,297	1,07,300	1,07,300
				III.—Other Charges—							
39,346	37,500	39,000	...	(i) Allowances, Honoraria, etc. ...	...	...	...	...	39,346	37,500	39,000
4,966	4,825	4,875	...	(ii) Contingencies	...	...	...	...	4,966	4,825	4,875
44,312	42,325	43,875	...	Total ...	...	...	...	...	44,312	42,325	43,875
1,89,144	1,92,425	1,94,975	...	**I.—General Superintendence—Total.**	...	...	...	...	1,89,144	1,92,425	1,94,975

				II.—Post Offices.							
29,966	26,100	26,500	...	I.—Pay of Officers	...	...	...	...	29,966	26,100	26,500
				II.—Pay of Establishment—							
25,52,688	25,88,200	26,26,500	...	(i) Permanent	...	...	...	...	25,52,688	25,88,200	26,26,500
22,562	23,000	21,000	...	(ii) Temporary	...	...	...	...	22,562	23,000	21,000
25,75.250	26,11,200	26,47,500	...	**Total** ...	...	...	...	...	25,75,250	26,11,200	26,47,500
				III —Other Charges—							
1,75,270	1,79,490	1,89,790	...	(i) Allowances, Honoraria, etc.	...	...	...	...	1,75,270	1,79,490	1,89,790
2,08,028	1,86,100	1,90,600	...	(ii) Contingencies	...	...	...	...	2,08,028	1,86,100	1,90,600
3,83,298	3,65,590	3,80,390	...	**Total** ...	...	...	...	...	3,83,298	3,65,590	3,80,390
29,88,514	30,02,890	30,54,390	...	**II.—Post Offices—Total** ...	...	...	...	...	29,88,514	30,02,890	30,54,390
				III.—Sorting and other Charges of R.M.S. Division.							
				I.—Pay of Establishment—							
1,96,559	2,00,900	2,05,000	...	(i) Permanent	...	...	...	...	1,96,559	2,00,900	2,05,000
3,539	4,800	500	...	(ii) Temporary	...	...	...	...	3,539	4,800	500
2,00,098	2,05,700	2,05,500	...	**Total** ...	...	...	...	...	2,00,098	2,05,700	2,05,500
				II.—Other Charges—							
10,326	11,500	10,700	...	(i) Allowances, Honoraria, etc.	...	...	...	...	10,326	11,500	10,700
9,294	10,195	9,825	...	(ii) Contingencies	...	...	...	...	9,294	10,195	9,825
19,620	21,695	20,525	...	**Total** ...	...	...	...	...	19,620	21,695	20,525
2,19,718	2,27,395	2, 26,025	...	**III.—R.M.S. Divisions—Total** ...	...	...	...	...	2,19,718	2,27,395	2,26,025

† * Please see note on page 5.

BURMA POSTS AND TELEGRAPHS DEPARTMENT.

DEMANDS FOR GRANTS, 1939-40.—contd.

A.—VOTED.					B.—CHARGED.				TOTAL (A + B).		
† Actuals, 1937-38.	*Budget Estimate, 1938-39.	Budget Estimate, 1939-40.	New Expenditure.	——	† Actuals. 1937-38.	*Budget Estimate, 1938-39.	Budget Estimate, 1939-40.	New Expenditure.	† Actuals, 1937-38.	* Budget Estimate, 1938-39.	Budget Estimate, 1939-40.
				WORKING EXPENSES—contd.							
				ABSTRACT—J—POSTAL EXPENSES—(including cost of Combined Offices.)—concld.							
				IV.—Conveyance of Mails.							
				I.—Pay of Establishment—							
34,075	33,000	38,000	...	(i) Permanent	...	...	...	...	34,075	33,000	38,000
13	100	100	...	(ii) Temporary	...	...	...	...	13	100	100
34,088	33,100	38,100	...	Total ...	...	...	...	...	34,088	33,100	38,100
				II.—Other Charges—							
9,959	9,800	11,200	...	(i) Allowances, Honoraria, etc.	...	..	...	...	9,959	9,800	11,200
13,581	13,712	17,110	...	(ii) Contingencies	...	...	...	...	13,581	13,712	17,110
23,540	23,512	28,310	...	Total ...	...	..	...	...	23,540	23,512	28,310
5,91,762	7,37,200	9,14,600	...	III.—Subsidies and Payments to Railway Companies, Air Mail Carriers, etc.	...	...	...	...	5,91,762	7,37,200	9,14,600
6,49,390	7,93,812	9,81,010	...	**IV.—Conveyance of Mails—Total**	..	...	...	...	6,49,390	7,93,812	9,81,010

				V.—Miscellaneous.							
11,483	6,000	6,000	...	(*a*) Compensation for losses—Compensation for lost or damaged insured and other articles.	...	...	...	...	11,483	6,000	6,000
11,049	8,500	8,600	...	(*b*) Contingencies.	...	..	...	...	11,049	8,500	8,600
22,532	14,500	14,600	...	**V.—Miscellaneous—Total** ...	...	..	...	...	22,532	14,500	14,600
				SUMMARY.							
1,89,144	1,92,425	1,94,975	...	I.—General Superintendence, Post Office and R.M.S.	...	...	...	...	1,89,144	1,92,425	1,94,975
29,88,514	30,02,890	30,54,390	...	II.—Post Offices	...	...	...	...	29,88,514	30,02,890	30,54,390
2,19,718	2,27,395	2,26.025	...	III.—R.M.S. Division	...	...	...	...	2,19,718	2,27,395	2,26,025
6,49,390	7,93,812	9,81,010	...	IV.—Conveyance of Mails ...	...	...	...	...	6,49,390	7,93,812	9.81,010
22,532	14,500	14 600	...	V.—Miscellaneous	..	...	...	...	22,532	14,500	14,600
40,69,298	42,31,022	44,71,000	...	**Total** ...	...	...	...	...	40,69,298	42,31,022	44,71,000
				ABSTRACT—K—MAINTENANCE OF ASSETS.							
99,179	1,42,120	1,04,350	...	Buildings	..	4,610	...	...	99,179	1,46,730	1,04,350
1,06,910	1,53,540	1,64,750	...	Telegraph and Telephone Lines and Radio Communications.	...	...	...	...	1,06,910	1,53,540	1,64,750
74,053	81,500	1,22,100	...	Apparatus and Plant	...	...	...	...	74,053	81.500	1,22,100
2,80,142	3,77,160	3,91,200	...		...	4,610	...	...	2,80,142	3,81,770	3,91.200
...	...	22,300	...	*Deduct* :—(Expenditure on Broadcasting Chargeable to 38. Miscellaneous Departments—J—Broadcasting).	...	...	...	...	...	...	22,300
2,80,142	3,77,160	3,68,900	...	**Net Total** ...	...	4,610	...	...	2,80,142	3.81,770	3,68,900

† * Please see note on page 5.

BURMA POSTS AND TELEGRAPHS DEPARTMENT.

DEMANDS FOR GRANTS, 1939-40.

A.—VOTED.					B.—CHARGED.				TOTAL (A + B).		
† Actuals, 1937-38.	*Budget Estimate, 1938-39.	Budget Estimate, 1939-40.	New Expenditure.	—	† Actuals 1937-38.	*Budget Estimate 1938-39.	Budget Estimate 1939-40.	New Expenditure.	† Actuals, 1937-38.	*Budget Estimate, 1938-39.	Budget Estimate, 1939-40.
				WORKING EXPENSES—contd.							
				ABSTRACT—L.—RADIO (including Broadcasting) EXPENSES.							
				A.—Engineering Expenses.							
40,134	49,960	49,280	...	I.—Pay of Officers	...	...	...	...	40,134	49,960	49 280
				II.—Pay of Establishment—							
1,27,473	1,59,500	1,71,440	...	(i) Permanent	...	...	...	...	1,27,473	1,59,500	1,71,440
12,014	3,000	1,000	...	(ii) Temporary	...	...	...	...	12,014	3,000	1,000
1,39,487	1,62,500	1,72,440	...	Total ...	...	...	...	...	1,39,487	1,62,500	1,72,440
				III.—Other Charges—							
45,835	52,624	61,430	...	(i) Allowances, Honoraria, etc.	...	...	...	...	45,835	52,624	61,430
10,302	17,450	17,750	...	(ii) Contingencies	...	...	...	...	10,302	17,450	17,750
5,308	...	5,500	...	(iii) Establishment and other charges paid to other Governments and Departments.	...	...	...	...	5,308	...	5,500
61,445	70,074	84,680	...	Total ...	...	...	...	...	61,445	70,074	84,680
2,41,066	2,82,534	3,06,400	...	Total, A.—Engineering Expenses.	...	...	...	...	2,41,066	2,82,534	3,06,400

				WORKING EXPENSES—contd.							
				B.—Programme Expenses—							
...	9,000	...	...	I.—Pay of Officers	...	...	...	...	...	9,000	...
				II.—Pay of Establishment—							
...	1,500	2,600	...	(i) Permanent	...	...	...	...	...	1,500	2,600
...	...	...	...	(ii) Temporary	...	...	...	...	...	...	...
...	1,500	2,600	...	**Total** ...	...	...	...	...	...	1,500	2,600
				III.—Other Charges—							
...	...	560	...	(i) Allowances, Honoraria, etc. ...	...	...	...	...	...	...	560
402	8,600	15,840	...	(ii) Contingencies	...	...	...	...	402	8,600	15,840
402	8,600	16,400	...	**Total** ...	...	...	...	...	402	8,600	16,400
402	19,100	19,000	...	**Total, B—Programme Expenses**	...	...	...	...	402	19,100	19,000
1,040	37,084	49,640	...	C. *Deduct*—Revenue expenditure on Radio Broadcasting (chargeable to 38.—Miscellaneous Departments J.—Broadcasting).	...	...	...	...	1,040	37,084	49,640
2,40,428	2,64,550	2,75,760	...	**Grand Total** ...	...	...	...	...	2,40,428	2,64,550	2,75,760
				ABSTRACT—M—EXPENDITURE IN ENGLAND.							
				High Commissioner.							
12,879	25,320	4,800	...	I.—Leave and deputation salaries and Sterling Overseas Pay of Officers.	17,460	23,160	13,080	...	30,339	48,480	17,880
				Secretary of State.							
24,828	1,23,000	1,19,760	...	II.—Payments under the Postal arrangements with the Lords of His Majesty's Treasury.	...	...	...	...	24,828	1,23,000	1,19,760
...	...	...	...	III.—Miscellaneous	...	...	...	...	...	...	...
– 195	...	...	...	IV.—Loss or Gain by Exchange ...	– 91	...	...	...	– 286	...	...
37,512	1,48,320	1,24,560	...	**Total, Abstract M** ...	17,369	23,160	13,080	...	54,881	1,71,480	1,37,640

† * Please see note on page 5.

BURMA POSTS AND TELEGRAPHS DEPARTMENT.

DEMANDS FOR GRANTS, 1939-40.

A.—VOTED.					B.—CHARGE.				TOTAL (A + B).		
† Actuals, 1937-38.	*Budget Estimate, 1938-39.	Budget Estimate, 1939-40.	New Expenditure.	——	† Actuals, 1937-38.	*Budget Estimate 1938-39.	Budget Estimate 1939-40.	New Expenditure.	† Actuals, 1937-38.	*Budget Estimate, 1938-39.	Budget Estimate, 1939-40.
Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
				WORKING EXPENSES—concld.							
				ABSTRACT—N.—CONTRIBUTION TO THE RENEWALS RESERVE FUND.							
1,87,000	1,87,000	1,87,000	...	Provision for contribution ...	...	...	...	...	1,87,000	1,87,000	1,87,000
1,87,000	1,87,000	1,87,000	...	Total ...	...	...	...	...	1,87,000	1,87,000	1,87,000
				ABSTRACT—O.—*Deduct* CREDITS TO WORKING EXPENSES.							
2,23,918	2,03,300	2,75,940	...	Services rendered to other Departments	...	...	...	...	2,23,918	2,03,300	2,75,940
2,23,918	2,03,300	2,75,940	...	Total ...	...	...	...	...	2,23,918	2,03,300	2,75,940

†* Please see note on page 5.

BURMA POSTS AND TELEGRAPHS DEPARTMENT.

DEMANDS FOR GRANTS, 1939-40.

DEMAND No. 12.

16.—Capital Outlay on Posts and Telegraphs Debitable to Revenue.

I. Estimate of the amount required in the year ending 31st March 1940 for Capital Expenditure of the Burma Posts and Telegraphs Department.

VOTED :—Minus Rupees one lakh, thirty-three thousand only.

II. Minor Head under which the grant will be accounted for on behalf of the Department of Commerce and Industry. ... ...

A. VOTED.				—	B. CHARGED.				TOTAL (A + B).		
† Actuals, 1937-38.	* Budget Estimate, 1938-39.	Budget Estimate, 1939-40.	New Expenditure.		† Actuals, 1937-38.	Budget Estimate 1938-39.	Budget Estimate 1939-40.	New Expenditure.	† Actuals, 1937-38.	* Budget Estimate, 1938-39.	Budget Estimate, 1939-40.
Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
				16.—Capital Outlay on New Assets Debitable to Revenue.							
				III.—Details of the foregoing :—							
				I.—Construction of Buildings and Railway Mail Service Vans—							
...	...	...	...	Postal	...	...	...	...	...	...	...
...	...	...	...	Telegraphs	...	...	...	...	...	...	...
...	30,960	18,000	...	Radios	...	...	...	...	...	30,960	18,000
...	25 870	2,000	...	Radio Broadcasting ...	...	...	...	...	...	25,870	2,000
...	29,010	27,960	27,960	Lump provision for Minor Works.	...	...	...	...	...	29,010	27,960
1,06,287	85,840	47,960	27,960	Total ...	...	...	...	...	1,06,287	85,840	47,960

* The Budget Estimates for 1938-39 as shown here has been adjusted in view of changes in accounting to make it properly comparable with the Budget Estimates for 1939-40. The actual Budget Estimates for 1938-39 were :—

	Rs.
Voted ...	– 2,06,000
Charged ...	...
Total ...	– 2,06,000

† The actuals have been adjusted in view of the changes in accounting procedure to make them properly comparable with the Budget Estimates for 1939-40.

BURMA POSTS AND TELEGRAPHS DEPARTMENT.

DEMANDS FOR GRANTS, 1939-40.

16.—Capital Outlay on Posts and Telegraphs Debitable to Revenue—concld.

A. VOTED.				—	B. CHARGED.				TOTAL (A+B).		
† Actuals, 1937-38.	* Budget Estimate, 1938-39.	Budget Estimate, 1939-40.	New Expenditure.		† Actuals, 1937-38.	Budget Estimate 1938-39.	Budget Estimate 1939-40.	New Expenditure.	† Actuals, 1937-38.	* Budget Estimate, 1938-39.	Budget Estimate, 1939-40.
Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
				16.—Capital Outlay on New Assets Debitable to Revenue.							
				II.—Construction of Lines and Wires and Aerial Systems—							
...	11,063	15,434	15,434	Telegraphs	...	...	...	...	...	11,063	15,434
...	...	...	...	Radios	...	...	...	...	...	...	...
...	30,000	...	...	Radio Broadcasting ...	...	...	...	...	...	30,000	...
...	62,567	54,900	54,900	Lump provision for Minor Works.	...	...	...	...	...	62,567	54,900
93,209	1,03,630	70,334	70,334	Total ...	...	...	...	...	93,209	1,03,630	70,334

				III.—Cost of Apparatus and Plant—							
...	...	54,305	54.305	Telegraphs	...	...	...	...	...	...	54,305
...	...	...	...	Radios	...	...	...	...	..	...	...
...	2,120	1,48,888	...	Radio Broadcasting ...	...	...	...	...	...	2,120	1,48,888
...	48,080	62,000	62,000	Lump provision for Minor Works.	...	...	...	...	...	48,080	62,000
69,750	50,200	2,65,193	1.16.305	**Total** ...	...	...	...	...	69,750	50,200	2.65,193
2,69,246	2,39,670	3,83,487	2,14,599	**Total, Works Expenditure** ...	...	...	...	...	2,69,246	2,39,670	3,83,487
32,164	...	...	...	IV.—Stores Suspense—(difference between opening and closing balances of Stores).	...	...	...	...	32,164	...	...
...	...	*13,872*	...	V.—*Deduct*—Extraordinary Receipts on Capital Account.	...	...	...	...	...	...	*13,872*
4,497	*57,990*	*1.54,888*	*4,000*	VI.—*Deduct*—Capital Outlay on Radio Broadcasting (chargeable to 38. Miscellaneous Departments—J.—Broadcasting).	...	...	...	...	*4,497*	*57,990*	*1,54,888*
2,96,913	1,81,680	2,14,727	2,10,599	**Net Total** ...	...	...	...	...	2,96,913	1,81,680	2,14,727
26,666	*4,88,600*	*3,47,671*	...	VII.—*Deduct*—Credits on account of sale, abandonment, etc., of Assets.	...	...	...	...	*26,666*	*4,88,600*	*3,47,671*
...	+20	-56	...	**For Rounding** ...	...	...	...	...	...	† 20	-56
2,70,247	-3,06,900	-1,33,000	2,10,599	**Grand Total, 16.—Capital Outlay Debitable to Revenue.**	...	...	...	...	2,70,247	-3,06,900	-1,33,000

†* Please see note on page 21.

BURMA POSTS AND TELEGRAPHS DEPARTMENT.

DEMANDS FOR GRANTS, 1939-40.

ANNEXURE I.—*Annexures to Demands for Capital Outlay on Posts and Telegraphs debitable to Revenue.*

Description of Works costing over Rs. 10,000.	Total cost.	Estimated Expenditure in 1939-40.		
		New.	Carry on.	Total.
	Rs.	Rs.	Rs.	Rs.
I (*a*) Buildings—				
(1) Construction of quarters for staff at Akyab, Rangoon, Sandoway and Tavoy in connection with aeronautical development (including electric installation).	16A. 46,160	...	18,000	18,000
(2) Electric installation in the newly constructed Assistant Engineer's quarters at Mingaladon Transmitting Station.	16A. 25,870	...	2,000	2,000
	16B. ...	...	...	...
Total (*a*) Buildings ...	A. ...	...	20,000	20,000
	B. ..	...	...	...

(b) Construction of Lines and Wires and Aerial Systems—					
(1) Replacing one old corroded iron wire 900 lbs. per mile by one 300 lbs. per mile copper to pair with the existing copper wire No. 11 for a Trunk Circuit, from Toungoo to Thazi.	16A.	1,934	1,934	...	1,934
	16B.	32,826	32,826	...	32,826
(2) Constructing a telephone line along the pipe line from Rangoon-Kokine to Gyobyu for telephone use.	16A.	13,500	13,500	...	13,500
	16B.	...	...	...	...
Total (b) Construction of Lines and Wires and Aerial Systems ...	A.	...	15,434	...	15,434
	B.	...	32,826	...	32,826

DEMANDS FOR GRANTS, 1939-40.

ANNEXURE I.—*Annexures to Demands for Capital Outlay on Posts and Telegraphs debitable to Revenue*—concld.

Description of Works costing over Rs. 10,000.		Total cost.	Estimated Expenditure in 1939-40. New.	Carry on.	Total.
		Rs.	Rs.	Rs.	Rs.
(c) Cost of Apparatus and Plant—					
(1) Installing a three channel carrier telephone system between Rangoon and Prome.	16A.	49,900	49,900	...	49,900
	16B.	...	...	...	...
(2) Replacing one 100 line and one 50 line Magneto Switch board at Akyab Departmental Exchange by a 200 line C.B. Non-Multiple Switch board.	16A.	4,405	4,405	...	4,405
	16B.	10,405	523	...	523
(3) Installing a 250 Watt Shortwave crystal controlled transmitter to replace the present Shortwave A-RN-MS Telegraph transmitter at Mingaladon.	16A.	...	...	...	...
	16B.	18,000	...	18,000	18,000
(4) Renewal of the main battery at Victoria Point	16A.	...	...	...	...
	16B.	10,300	...	10,300	10,300

(5) Installing Phillips 10 K.W. Shortwave transmitter type K.V.F.H. 10/12A for the Burma State Broadcasting Service.	16A.	2,68,866	...	1,48,888	1,48,888
	16B.	...	...	...	...
Total (c) Cost of Apparatus and Plant ...	A.	...	54,305	1,48,888	2,03,193
	B.	...	523	28,300	28,823
Total, I ...	16A.	...	69,739	1,68,888	2,38,627
	16B.	...	33,349	28,300	61,649
II. Other Works costing Rs. 10,000 or less—					
(a) Buildings	16A.	...	27,960	...	27,960
	16B.	...	...	17,380	17,380
(b) Construction of Lines and Wires and aerial systems	16A.	...	54,900	...	54,900
	16B.	...	...	41,044	41,044
(c) Cost of Apparatus and Plant	16A.	...	62,000	...	62,000
	16B.	...	...	11,627	11,627
Total, II ...	16A.	...	1,44,860	...	1,44,860
	16B.	...	...	70,051	70,051
GRAND TOTAL ...	16A.	...	2,14,599	1,68,888	3,83,487
	16B.	...	33,349	98,351	1,31,700

DEMANDS FOR GRANTS, 1939-40.

ANNEXURE II.—*Statement showing Credits for sale and abandonment of Assets in 1939-40.*

—	Actuals, 1937-38.	Budget Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.
(i) BUILDINGS AND R.M.S.—			
(1) Postal ...	...	...	6,829
(2) Telegraphs ...	...	...	...
(3) Radios ...	...	...	...
Total ...	...	...	6,829
(ii) LINES AND WIRES AND AERIAL SYSTEM—			
(1) Telegraphs ...	26,407	4,88,100	96,023
(2) Radios ...	...	...	34,737
Total ...	26,407	4,88,100	1,30,760
(iii) APPARATUS AND PLANT—			
(1) Telegraphs ...	259	500	2,300
(2) Radios ...	...	...	2,07,782
Total ...	259	500	2,10,082
Total—Credits for Sale and Abandonment of Assets ...	26,666	4,88,600	3,47,671

ANNEXURE A.

Budget Estimate of the net Profit or Loss from the various branches of the Burma Posts and Telegraphs Department for 1939-40.

BURMA POSTS AND TELEGRAPHS DEPARTMENT.

DEMANDS FOR GRANTS, 1939-40.

ANNEXURE A.—*Budget Estimate of the net Profit or Loss from the various branches of the Burma Posts and Telegraphs Department for 1939-40.*

Abstract of Expenditure—Working Expenses. (1)	Post Office. (2)	Telegraphs. (3)	Radios. (4)	Total. (5)	Abstract of Receipts. (6)	Post Office. (7)	Telegraphs. (8)	Radios. (9)	Total. (10)
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs	Rs.
C. Interest on Debt	88,720	3,08,604	79,676	4,77,000	A. Postage and Message Revenue.	35,77,000	14,54,000	4,000	50,35,000
D. Account and Audit	1,90,661	58,867	5,272	2,54,800	B. Miscellaneous Revenue.	10,45,800	7,33,300	2,70,900	20,50,000
E. General Administration.	2,30,995	2,04,139	19,406	4,54,540					
F. Telegraph Expenses.	...	15,88,155	...	15,88,155					
G. Pensionary Charges.	2,50,789	1,18,128	19,083	3,88,000					
H. Stamps, Postcards, etc.	64,734	1,666	...	66,400					
I. Stationery and Printing.	97,319	42,688	993	1,41,000					
J. Postal Expenses	44,71,000	...	...	44,71,000					
K. Maintenance of Assets.	81,150	2,30,550	57,200	3,68,900					

L. Radio (including Broadcasting) Expenses.	...	...	2,75,760	2,75,760					
M. Expenditure in England.	1,22,231	10,524	4,885	1,37,640					
N. Contribution to the Renewals Reserve Fund.	33,660	1,21,550	31,790	1,87,000					
Inter-branch Adjustments.	-1,69,477	4,16,541	-2,47,064	...					
Total ...	54,61,782	31,01,412	2,47,001	88,10,195					
O. *Deduct*—Credits to Working Expenses.	2,40,000	...	35,940	2,75,940					
For rounding ...	+218	-412	-61	-255					
Net Working Expenses.	52,22,000	31,01,000	2,11,000	85,34,000					
Net { Profit (+) / Loss (-) }	-5,99,200	-9,13,700	+63,900	-14,49,000					
GRAND TOTAL—GROSS RECEIPTS.	46,22,800	21,87,300	2,74,900	70,85,000	GRAND TOTAL—GROSS RECEIPTS.	46,22,800	21,87,300	2,74,900	70,85,000

POSTS AND TELEGRAPHS

Burma Posts and Telegraphs Department

ESTIMATES OF REVENUE IN BURMA

FOR

1939-40.

19—B.-2

REVENUE IN BURMA.

Summary.

Burma Posts and Telegraphs Department.

XV.—POSTS AND TELEGRAPHS.

Heads.	Actuals, 1937-38.	Budget Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.
BURMA POSTS AND TELEGRAPHS DEPARTMENT—			
Postage and Message Revenue	56,95,418	58,21,000	50,35,000
Miscellaneous Revenue	19,46,553	21,80,600	20,50,000
Gross Receipts ...	76,41,971	80,01,600	70,85,000
Deduct—Working Expenses and interest in Burma and England	79,88,376	83,80,700*	85,34,000
Balance ...	−3,46,405	−3,79,100	−14,49,000
DETAILED ACCOUNT No. A—POSTAGE AND MESSAGE REVENUE—			
JOINT POSTS AND TELEGRAPHS RECEIPTS—A-I—			
Sale of Ordinary Stamps	42,00,000	45,04,000	38,20,000
Deduct—Refund of Ordinary Stamps	100	...	500
Deduct—Civil Department share of ordinary and unified stamps	3,60,000	3,60,000	3,60,000
Sale of Service Stamps	7,83,000	7,26,000	7,30,000
Total, Joint Posts and Telegraphs Receipts ...	46,22,900	48,70,000	41,89,500
POSTAL RECEIPTS—A-II—			
Postage realized in cash	3,15,000	2,85,000	3,03,000
Net receipts from other Postal Administrations	60,000	80,000	90,000
Total ...	3,75,000	3,65,000	3,93,000
Deduct—			
Refund of postage	360	...	500
Net payments to other Postal Administrations	1,23,000	1,88,000	32,000
Total, Deductions ...	1,23,360	1,88,000	32,500
Net Postal Receipts ...	2,51,640	1,77,000	3,60,500

DETAILED ACCOUNT No. A.—POSTAGE AND MESSAGE REVENUE—contd.

TELEGRAPH (INCLUDING RADIO) RECEIPTS – A-III—			
Telegraph charges realized in cash and by book transfer	11,65,000	12,33,000	10,50,000
Net Receipts from other Telegraph Administrations	...	10,000	5,000
Net Receipts from other Radio Companies	2,768	7,000	5,000
Total Telegraph (including Radio) Receip ...	11,67,768	12,50,000	10,60,000
Deduct—			
Net payment to other Telegraph Administrations	3,26,000	4,60,000	5,54,000
Net payment to other Radio Companies	600	2,000	2,000
Foreign Traffic Exchange adjustment	– 530	– 10,000	– 2,000
Refund of overcharges and payment of delivery charges	20,820	24,000	21,000
Total, Deductions ...	3,46,890	4,76,000	5,75,000
Net Total Telegraph (including Radio) Receipts ...	8,20,878	7,74,000	4,85,000
Total, Postage and Message Revenue ...	56,95,418	58,21,000	50,35,000

* Please see note on page 5.

Heads.	Actuals, 1937-38.	Budget Estimate, 1938-39.	Budget Estimate, 1939-40.
	Rs.	Rs.	Rs.
DETAILED ACCOUNT No. B—MISCELLANEOUS REVENUE.—			
POSTAL RECEIPTS—B-I—			
Receipts on account of Money Orders and British Postal Orders	9,55,400	10,93,000	9,60,000
Deduct—Refunds	20	...	100
Fees and other Receipts	59,203	68,000	74,500
Deduct—Miscellaneous Refunds	700	1,000	700
Total, Postal Receipts ...	10,13,883	11,60,000	10,33,700
TELEGRAPH (INCLUDING RADIO) RECEIPTS—B-II—			
Rent of wires and instruments leased to Railways and canals	2,18,000	2,30,000	2,18,000
Recoveries from Guarantors	49,000	50,000	61,200
Fees and other Receipts	2,21,000	2,70,200	2,50,000
Foreign Traffic Exchange adjustment	—530	—10,000	--2,000
Deduct—Miscellaneous Refunds	300	1,000	100
Total, Telegraph (including Radio) Receipts ...	4,87,170	5,39,200	5,27,100
TELEPHONE RECEIPTS—B-III—			
Rent of Telephones	2,51,000	2,50,000	2,85,000
Telephone call fees	87,000	1,30,000	1,15,000
Royalties from Telephone Companies	29,000	30,000	30,000
Recoveries from Guarantors	...	...	...
Fees and other Receipts	1,000	2,000	1,000
Deduct—Miscellaneous Refunds	6,500	8,000	9,100
Total, Telephone Receipts ...	3,61,500	4,04,000	4,21,900
Interest on Renewals Reserve Fund Balances—B-IV	84,000	77,400	67,300
Total, Miscellaneous Revenue ...	19,46,553	21,80,600	20,50,000

APPENDIX 2.

DEFENCE DEPARTMENT ESTIMATES, 1939-40.

Estimates of expenditure charged on the revenues of Burma with reference to Section 59 (3) (*a*) and (*e*) and to Section 59 (3) (*h*) *read* with Section 68 (2) (*b*) and (3), of the Government of Burma Act.

20—B-2.

DEFENCE DEPT. ESTIMATES—DISBURSEMENTS.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40.		
			Carry on.	New.	Total
		(a) EXPENDITURE DEBITABLE TO REVENUE.			
12,900	25,000	5.—LAND REVENUE	23,470	...	23,470
2,738	19,000	6.—EXCISE	17,450	...	17,450
...	50	7.—STAMPS	70	...	70
40,940	38,000	8.—FOREST	39,790	...	39,790
1,606	4,000	8(A).—FOREST CAPITAL OUTLAY ...	...	3,380	3,380
13,55,021	17,33,000	20.—GENERAL ADMINISTRATION ...	17,91,290	10,000	18,01,290
4,842	5,000	22.—ADMINISTRATION OF JUSTICE ...	7,680	...	7,680
2,554	4,000	23.—JAILS AND CONVICT SETTLEMENTS	4,000	...	4,000
1,66,984	1,73,000	24.—POLICE	1,77,670	1,600	1,79,270
1,87,007	2,13,000	27.—ECCLESIASTICAL	1,76,000	...	1,76,000
1,50,538	67,000	28.—EXTERNAL AFFAIRS	42,000	8,000	50,000
3,157	...	29.—SCIENTIFIC DEPARTMENTS ...	...	...	...
1,76,716	1,83,000	30.—EDUCATION	1,82,780	4,500	1,87,280
1,20,050	1,12,000	31.—MEDICAL	1,11,570	1,200	1,12,770
17,620	19,000	32.—PUBLIC HEALTH	17,770	5,300	23,070
3,492	4,000	34.—VETERINARY	5,630	440	6,070
...	...	36.—INDUSTRIES	1,200	1,400	2,600
...	...	39.—CURRENCY	19,87,000	...	19,87,000
9,15,375	9,50,000	41.—CIVIL WORKS	8,03,564	1,85,146	9,88,710
105	51,000	43.—SUPERANNUATION ALLOWANCES AND PENSIONS.	59,940	...	59,940
...	1,25,000	43A.—COMMUTATION OF PENSIONS ...	29,000	...	29,000
...	98.000	44.—STATIONERY AND PRINTING ...	51,000	...	51,000
35,471	18,000	45.—MISCELLANEOUS	24,150	...	24,150
1,31,20,268	1,43,99,000	46.—DEFENCE SERVICES—EFFECTIVE	1,27,49,900	24,42,100	1,51,92,000
3,67,184	4,61,000	47.—DEFENCE SERVICES—NON-EFFECTIVE.	4,29,000	...	4,29,000
59,24,972	60.76,000	48.—FRONTIER FORCE	58,35,740	1,86,260	60,22,000
45,08,000	57,32,000	49.—MISCELLANEOUS ADJUSTMENTS BETWEEN BURMA AND THE FEDERATED SHAN STATES.	50,24,000	...	50,24,000
2,71,17,540	3,05,09,050	**Total** ...	2.95,91,664	28,49,326	3,24,40,990
		(c) DEBT AND DEPOSIT HEADS.			
...	...	LOANS TO THE FEDERATED SHAN STATES	...	...	...
2,400	...	LOANS TO MUNICIPALITIES, PORT TRUSTS ETC.	...	...	...
2,71,19,940	3,05,09,050	**Total** ...	2,95,91,664	28,49,326	3,24,40,990

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Estimates, 1939-40. Carry on.	New.	Total.

(a) EXPENDITURE DEBITABLE TO REVENUE.

5.—LAND REVENUE.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Carry on.	New.	Total.
11,454	23,420	C. Charges on account of Land Revenue Collections.	5C	21,230	...	21,230
1,446	1,580	F. Land Records	5F	2,240	...	2,240
12,900	25,000	Total		23,470	...	23,470

Detailed Account 5C.—CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS.

Controlling Officer—Financial Commissioner.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Carry on.	New.	Total.
1,557	4,750	a. Commission on Land Revenue Collections.	5,340	...	5,340
795	3,200	b. Commission on Capitation-Tax Collections.	2,400	...	2,400
3,712	9,000	c. Commission on *Thathameda*-tax Collections.	7,540	...	7,540
5,338	6,380	d. Commission on other Collections.	5,860	...	5,860
		e. Charges for preparation and distribution of tax-tickets—			
52	90	(4) Contingencies	90	...	90
11,454	23,420	Total ...	21,230	...	21,230

Detailed Account 5F.—LAND RECORDS.

Controlling Officer—Commissioner of Settlements and Land Records.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Carry on.	New.	Total.
		b. District Charges.			
954	1,020	(2a) Pay of Establishment—Permanent	1,380	...	1,380
36	90	(2b) Pay of Establishment—Temporary (Non-Contract).	170	...	170
394	420	(3a) Allowances, Honoraria etc.—Fixed	580	...	580
45	30	(3b) Allowances, Honoraria etc.—Fluctuating.	80	...	80
17	20	(4) Contingencies	30	..	30
1,446	1,580	Total	2,240	...	2,240

* No. of Detailed Account, if any.

6.—EXCISE

Controlling Officer—Excise Commissioner.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Estimates, 1939-40. Carry on.	New.	Total.
		B. DISTRICT EXECUTIVE ESTABLISHMENT.				
...	2,660	(2*a*) Pay of Establishment—Permanent		3,950	...	3,950
...	420	(3*a*) Allowances, Honoraria etc.—Fixed		600	...	600
1,225	5,820	(3*b*) Allowances, Honoraria etc.—Fluctuating.		5,900	...	5,900
1,513	10,100	(4) Contingencies		7,000	...	7,000
2,738	19,000	Total ...		17,450	...	17,450

* No. of Detailed Account, if any.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Accounts.	*	Estimates, 1939-40. Carry on.	New.	Total.

7.—STAMPS,

Controlling Officer—Financial Commissioner, Burma.

		(A) **Non-Judicial**—			
		B.—CHARGES FOR THL SALE OF STAMPS—			
...	20	(b) Discount	**30**	...	30
		(B) **Judicial**—			
		C.—CHARGES FOR THE SALE OF STAMPS—			
...	30	(b) Discount	**40**	...	40
...	‘50	**Total** ...	**70**	...	70

*** No. of Detailed Account, if any.**

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Estimates, 1939-40.		
				Carry on.	New.	Total.

8.—FOREST.

Controlling Officer—Chief Conservator of Forests.

11,434	8,510	B. CONSERVANCY, MAINTENANCE AND REGENERATION.	8B	9,890	...	9,890
29,506	29,490	C. ESTABLISHMENT	8C	29,900	...	29,900
40,940	38,000	Total ...	...	39,790	...	39,790

Detailed Account 8B.—CONSERVANCY, MAINTENANCE AND REGENERATION.

1,352	1,680	*a.* **Timber and Other Produce removed from Forests including Drift and Waif-wood and all Confiscated Forest Produce.**	1,620	...	1,620
3,843	200	*b.* **Live-stock, Stores, Tools and Plant (Maintenance and Replacement).**	150	...	150
4,875	5,330	*c.* **Organization and Improvement including Communications and Buildings.**	5,700	...	5,700
...	...	*d.* **Duty on Foreign Timber** ...	...	...	...
...	...	*e.* **Maintenance of Timber Research Branch.**	...	...	...
1,450	1,300	*f.* **Miscellaneous**	2,420	...	2,420
-86	...	*g.* **Suspense**	...	...	...
11,434	8,510	Total 8B ...	9,890	...	9,890

* No. of Detailed Account, if any.

8.—FOREST—concld.

Detailed Account 8C.—ESTABLISHMENT.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Estimates, 1939-40. Carry on.	New.	Total.
1,200	...	(1*a*) Pay of Officers—Permanent ...		700	...	700
17,021	18,380	(2*a*) Pay of Establishment—Permanent		18,010	...	18,010
910	1,200	(2*b*) Pay of Establishment—Temporary (Non-Contract).		1,190	...	1,190
3,026	2,960	(3*a*) Allowances, Honoraria etc.—Fixed		3,060	...	3,060
6,102	5,700	(3*b*) Allowances, Honoraria etc.—Fluctuating.		5,840	...	5,840
1,247	1,250	(4) Contingencies		1,100	...	1,100
29,506	29,490	Total ...		29,900	...	29,900

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Estimates, 1939-40. Carry on.	New.	Total.

8 (A).—FOREST CAPITAL OUTLAY.

8 (A).—FOREST CAPITAL OUTLAY CHARGED TO REVENUE.

Controlling Officer—Chief Conservator of Forests.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Carry on.	New.	Total.
		B. ORGANIZATION, IMPROVEMENT AND EXTENSION OF FORESTS.				
...	1,330	(1) Settlement and Original Demarcation		...	...	...
		C. COMMUNICATIONS AND BUILDINGS.				
		b. Construction of permanent Buildings and other Works.				
1,606	2,670	(2) Minor Works		...	3,380	3,380
1,606	4,000	Total ...		...	3,380	3,380

* No. of Detailed Account, if any.

20.—GENERAL ADMINISTRATION.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Estimates, 1939-40. Carry on.	New.	Total.
4,89,003	6,09,600	A.-G. AND (H) SALARY AND ALLOWANCES OF THE GOVERNOR AND OTHER EXPENDITURE RELATING TO HIS OFFICE FOR WHICH PROVISION IS REQUIRED TO BE MADE BY ORDER IN COUNCIL.	...	5,33,830	10,000	5,43,830
57,667	62,670	H. SECRETARIAL STAFF OF THE GOVERNOR.	20H	65,870	...	65,870
52,294	59,600	I. COUNSELLORS	20I	59,600	...	59,600
2,96.662	3,61.020	O. SECRETARIAT FOR DEFENCE ETC.	20O	4,03,830	...	4,03,830
600	...	S. COMMISSIONERS	20S	740	...	740
3,47,812	4,69,310	T. GENERAL ESTABLISHMENTS ...	20T	4,82,110	...	4,82,110
80,127	91,720	U. SUBDIVISIONAL ESTABLISHMENTS	20U	86,970	...	86,970
1,290	930	V. OTHER ESTABLISHMENTS ...	20V	930	...	930
...	1,000	Y. DISCRETIONARY GRANTS ...	20Y	1,000	...	1,000
29,728	77,150	Z. CHARGES IN ENGLAND ...	20Z	1,56,413	...	1,56,413
-162	...	LOSS OR GAIN BY EXCHANGE ...	...	...	...	...
...	...	FOR ROUNDING ...	...	3	...	3
13,55,021	17,33,000	**Total** ...	...	17,91,290	10,000	18,01,290

Detailed Account 20H.—SECRETARIAL STAFF OF THE GOVERNOR.

Controlling Officer—Governor's Secretary.

33,000	36,000	(1*a*) Pay of Officers—Permanent ...	36,000	...	36,000
...	...	(1*b*) Pay of Officers—Temporary (Non-Contract).	1,020	...	1,020
11,506	13,150	(2*a*) Pay of Establishment—Permanent	15,000	...	15,000
3,135	3,420	(3*a*) Allowances, Honoraria etc.—Fixed	3,550	...	3,550
4,413	3,800	(3*b*) Allowances, Honoraria etc.—Fluctuating.	4,000	...	4,000
5,613	6,300	(4) Contingencies	6,300	...	6,300
57,667	62,670	**Total** ...	65,870	...	65,870

* No. of Detailed Account, if any.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.

20.—GENERAL ADMINISTRATION—contd.

Detailed Account 20I.—COUNSELLORS.

Controlling Officer—Defence Secretary.

49,500	54,000	(1*a*) Pay of Officers—Permanent ...	54,000	...	54,000
2,794	4,000	(3*b*) Allowances, Honoraria etc.—Fluctuating.	4,000	...	4,000
...	1,600	(6) Charge for Launches ...	1,600	...	1,600
52,294	59,600	**Total** ...	59,600	...	59,600

Detailed Account 20O.—SECRETARIAT FOR DEFENCE, ETC.

Controlling Officers—Defence Secretary and Director, Burma Defence Bureau.

		a. **Secretariat.**			
58,253	68,800	(1*a*) Pay of Officers—Permanent ...	1,05,180	...	1,05,180
2,714	27,200	(1*b*) Pay of Officers—Temporary (Non-Contract).	20,140	...	20,140
73,745	85,960	(2*a*) Pay of Establishment—Permanent	1,06,600	..	1,06,600
5,128	19,300	(2*b*) Pay of Establishment—Temporary (Non-Contract).	10,930	...	10,930
8,476	12,930	(3*a*) Allowances, Honoraria etc.—Fixed	15,280	...	15,280
7,893	7,440	(3*b*) Allowances, Honoraria etc.—Fluctuating.	8,000	...	8,000
27,617	13,000	(4) Contingencies	22,500	...	22,500
1,262	2,680	(7) Establishment charges payable to other Governments, Departments etc.	5,200	...	5,200
1,85,088	2,37,310	**Total** ...	2,93,830	...	2,93,830
		b. **Special Defence Bureau.**			
45,228	51,520	(1*b*) Pay of Officers—Temporary (Non-Contract.)	48,530	...	48,530
17,690	18,610	(2*b*) Pay of Establishment—Temporary (Non-Contract).	16,900	...	16,900
11,604	12,350	(3*a*) Allowances, Honoraria etc.—Fixed	10,920	...	10,920
10,843	10,000	(3*b*) Allowances, Honoraria etc.—Fluctuating.	10,000	...	10,000
20,254	22,850	(4) Contingencies	22,800	...	22,800
410	250	(6) Charge for Launches ...	250	...	250
5,545	8,130	(7) Establishment charges payable to other Governments, Departments etc.	600	...	600
1,11,574	1,23,710	**Total** ...	1,10,000	...	1,10,000
2,96,662	3,61,020	**Total 20O** ...	4,03,830	...	4,03,830

Detailed Account 20S.—COMMISSIONERS.

600	...	(4) Contingencies	740	...	740
600	...	**Total** ...	740	...	740

20.—GENERAL ADMINISTRATION—contd.

Detailed Account 20T.—GENERAL ESTABLISHMENTS.

Controlling Officers—Commissioners of Divisions.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.
		a. **Revenue, General and Judicial Establishments.**			
1,47,874	2,14,380	(1*a*) Pay of Officers—Permanent ...	2,21,000	...	2,21,000
...	...	(1*b*) Pay of Officers—Temporary (Non-Contract).	6,460	...	6,460
		(2*a*) Pay of Establishment—Permanent—			
10,184	6,000	(i) Myoôks and Deputy Myoôks ...	15,100	...	15,100
33,810	54,960	(ii) Other Establishment ...	58,000	...	58,000
		(2*b*) Pay of Establishment—Temporary (Non-Contract)—			
11,744	11,760	(ii) Other Establishment ...	11,760	...	11,760
		(2*c*) Pay of Establishment—Temporary (Contract)—			
...	360	(ii) Other Establishment ...	360	...	360
37,403	35,890	(3*a*) Allowances, Honoraria etc.—Fixed	44,700	...	44,700
27,612	26,200	(3*b*) Allowances, Honoraria etc.—Fluctuating.	38,300	...	38,300
72,058	97,840	(4) Contingencies ...	66,970	...	66,970
1,855	5,200	(6) Charge for Launches ...	5,000	...	5,000
3,42,540	4,52,590	**Total** ...	4,67,650	...	4,67,650
		b. **Treasury Establishment.**			
3,983	13,780	(2*a*) Pay of Establishment—Permanent	10,420	...	10,420
1,024	1,040	(3*a*) Allowances, Honoraria etc.—Fixed	2,190	...	2,190
55	100	(3*b*) Allowances, Honoraria etc.—Fluctuating.	100	...	100
210	1,800	(4) Contingencies	1,750	...	1,750
5,272	16,720	**Total** ...	14,460	...	14,460
3,47,812	4,69,310	**Total 20T** ...	4,82,110	...	4,82,110

Detailed Account 20U.—SUBDIVISIONAL ESTABLISHMENTS.

Controlling Officers—Commissioners of Divisions.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.
53,187	70,520	(2*a*) Pay of Establishment—Permanent	67,370	...	67,370
8,004	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...
...	160	(2*c*) Pay of Establishment—Temporary (Contract).	160	...	160
7,724	8,610	(3*a*) Allowances, Honoraria etc.—Fixed	8,210	...	8,210
11,212	12,430	(3*b*) Allowances, Honoraria etc.—Fluctuating.	11,230	...	11,230
80,127	91,720	**Total** ...	86,970	...	86,970

20.—GENERAL ADMINISTRATION—concld.

Detailed Account 20V.—OTHER ESTABLISHMENTS.

Controlling Officers—Commissioners of Divisions.

Accounts, 1937-38.	Allotments, 1938-32.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.
		c. **Other Establishments**			
869	630	(2*a*) Pay of Establishment—Permanent	630	...	630
128	...	(2*b*) Pay of Establishment—Temporary (Non-Contract.)	...	...	...
293	290	(3*b*) Allowances, Honoraria etc.—Fluctuating.	290	...	290
...	10	(4) Contingencies	10	...	10
1,290	930	Total ...	930	...	930

Detailed Account 20Y.—DISCRETIONARY GRANTS BY GOVERNOR, ETC.

Controlling Officers—Commissioners of Divisions.

Accounts, 1937-38.	Allotments, 1938-32.	Heads of Account.	Carry on.	New.	Total.
...	1,000	(2) Commissioners ...	1,000	...	1,000
...	1,000	Total ...	1,000	...	1,000

Detailed Account 20Z.—CHARGES IN ENGLAND.

Accounts, 1937-38.	Allotments, 1938-32.	Heads of Account.	Carry on.	New.	Total.
		a. **Secretary of State.**			
...	...	(1) Leave and Deputation salaries and Sterling Overseas Pay.	18,000	...	18,000
		b. **High Commissioner.**			
29,728	77,150	(1) Leave and Deputation Salaries and Sterling Overseas Pay †.	1,38,373	...	1,38,373
...	...	(2) Unclassified	40	...	40
29,728	77,150	Total ...	1,56,413	...	1,56,413

* No. of Detailed Account, if any.

† Details of Sterling Overseas Pay : £ 5,114.

22.—ADMINISTRATION OF JUSTICE.

Controlling Officers—Commissioners of Divisions.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Estimates, 1939-40. Carry on.	New.	Total.
443	930	B. LAW OFFICERS	22B	600	...	600
4,399	4,070	F. CRIMINAL COURTS ...	22F	7,080	...	7,080
4,842	5,000	Total ...	...	7,680	...	7,680

Detailed Account 22B.—LAW OFFICERS.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Carry on.	New.	Total.
		***b.* Mofussil Establishment.**			
13	...	(3*b*) Allowances, Honoraria etc.—Fluctuating.	...	...	...
430	930	(4) Contingencies	600	...	600
443	930	**Total** ...	600	...	600

Detailed Account 22F.—CRIMINAL COURTS.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Carry on.	New.	Total.
		***b.* Other Magistrates.**			
814	810	(2*a*) Pay of Establishment—Permanent	2,500	...	2,500
...	...	(3*a*) Allowances, Honoraria etc.—Fixed	260	...	260
82	10	(3*b*) Allowances, Honoraria etc.—Fluctuating.	170	...	170
3,503	3,250	(4) Contingencies	4,150	...	4,150
4,399	4,070	**Total** ...	7,080	...	7,080

* No. of Detailed Account, if any.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Estimates, 1939-40. Carry on.	New.	Total.

23.—JAILS AND CONVICT SETTLEMENTS.

Controlling Officers—Commissioners of Divisions.

		A. JAILS—(*Lock-ups*)—			
		d. **Charges for Police Custody (Diet, Conveyance and Custody of Undertrial Prisoners).**			
5	30	(1) Payment of expenses to headmen and villagers for escorting prisoners.	30	...	30
2,549	3,970	(2) Diet and other charges ...	3,970	...	3,970
2,554	4,000	**Total** ...	4,000	...	4,000

24.—POLICE.

Controlling Officer—Inspector-General of Police.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Estimates, 1939-40. Carry on.	New.	Total.
1,19,695	1,23,630	C. DISTRICT EXECUTIVE FORCE ...	24C	1,27,470	...	1,27,470
43,019	44,110	E. VILLAGE POLICE ...	24E	45,110	...	45,110
196	240	I. CATTLE POUNDS	...	240	...	240
...	...	J. MISCELLANEOUS	24J	50	...	50
4,074	4,350	L. WORKS	24L	...	1,600	1,600
...	670	M. CHARGES IN ENGLAND ...	24M	4,800	..	4,800
1,66,984	1,73,000	Total		1,77,670	1,600	1,79,270

Detailed Account 24C.—DISTRICT EXECUTIVE FORCE.

		a. District Police.			
10,400	12,100	(1*a*) Pay of Officers—Permanent ...	14,420	...	14,420
		(2*a*) Pay of Establishment—Permanent—			
74,863	76,140	(i) Police Force ...	75,740	...	75,740
6,472	6,450	(ii) Office Establishment ...	7,400	...	7,400
6,473	8,500	(3*a*) Allowances, Honoraria etc.—Fixed	7,460	...	7,460
12,908	11,940	(3*b*) Allowances, Honoraria etc.—Fluctuating.	12,000	...	12,000
8,579	8,500	(4) Contingencies	10,450	...	10,450
1,19,695	1,23,630	Total ...	1,27,470	...	1,27,470

Detailed Account 24E.—VILLAGE POLICE.

43,019		(2*a*) Pay of Establishment—Permanent—			
	36,580	(i) Police Force ...	37,300	...	37,300
	4,590	(3*a*) Allowances, Honoraria etc.—Fixed	4,590	...	4,590
	500	(3*b*) Allowances, Honoraria etc.—Fluctuating.	600	...	600
	2,440	(4) Contingencies	2,620	...	2,620
43,019	44,110	Total ...	45,110	...	45,110

* No. of Detailed Account, if any.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40.		
			Carry on.	New.	Total.

Detailed Account 24J.—Miscellaneous.

...	..	(2) Contributions to District Police Private Funds.	50	...	50

Detailed Account 24L.—WORKS.

3,012	3,150	(2) District Executive Force ...	...	400	400
1,062	1,200	(5) Village Police	...	1,200	1,200
4,074	4,350	Total ...	...	1,600	1,600

Detailed Account 24M.—CHARGES IN ENGLAND.

		b. High Commissioner.			
...	670	(1) Leave and Deputation Salaries and Sterling Overseas Pay.*	4,800	...	4,800
...	670	Total ...	4,800	...	4,800

* Represents Sterling Overseas Pay.

21—B-2.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Estimates, 1939-40.		
				Carry on.	New	Total.

27.—ECCLESIASTICAL

Controlling Officer—Defence Secretary.

1,33,994	1,35,247	A. ECCLESIASTICAL ESTABLISHMENTS.	27A	1,30,390	...	1,30,390
10,955	10,520	B. CEMETERY ESTABLISHMENT ...	...	10,180	...	10,180
936	35,940	C. MISCELLANEOUS ECCLESIASTICAL CHARGES.	...	940	...	940
41,336	31,293	D. CHARGES IN ENGLAND ...	27D	34,670	..	34,670
-214	...	E. LOSS OR GAIN BY EXCHANGE	...	...	...	...
...	...	FOR ROUNDING ...	...	-180	...	-180
1,87,007	2,13,000	Total ...	...	1,76,000	...	1,76,000

Detailed Account 27A.—ECCLESIASTICAL ESTABLISHMENTS.

		a. **Church of England.**			
41,677	41,190	(1*a*) Pay of Officers—Permanent ...	34,220	...	34,220
4,015	4,490	(2*a*) Pay of Establishment—Permanent	4,850	...	4,850
12,609	13,030	(3*a*) Allowances, Honoraria etc.—Fixed	11,060	...	11,060
4,959	3,600	(3*b*) Allowances, Honoraria etc.—Fluctuating.	7,620	...	7,620
3,648	3,797	(4) Contingencies	3,500	...	3,500
67,086	69,140	(8) Grants to the Indian Church ...	69,140	...	69,140
1,33,994	1,35,247	Total ...	1,30,390	...	1,30,390

Detailed Account 27D.—CHARGES IN ENGLAND.

		b. **High Commissioner.**			
41,336	31,293	(1) Leave and Deputation Salaries and Sterling Overseas Pay. †	34,670	...	34,670
41,336	31,293	Total ...	34,670	...	34,670

* No. of Detailed Account, if any.

† Details of Sterling Overseas Pay : £1,300.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Estimates, 1939-40. Carry on.	New.	Total.

28.—EXTERNAL AFFAIRS.

Controlling Officers—Commissioners of Divisions and Defence Secretary.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Carry on.	New.	Total.
23,530	18,420	A. POLITICAL AGENTS ...	28A	18,680	...	18,680
786	2,370	C. ENTERTAINMENT CHARGES	...	2,450	...	2,450
840	840	D. REFUGEES AND STATE PRISONERS.	...	840	...	840
1,00,192	8,370	E. MISCELLANEOUS ...	28E	12,970	...	12,970
25,321	37,000	F. CHARGES IN ENGLAND ...	28F	7,000	8,000	15,000
−131	...	G. LOSS OR GAIN BY EXCHANGE	...	...	...	...
...	...	FOR ROUNDING ...	...	+ 60	...	+ 60
1,50,538	67,000	Total ...	...	42,000	8,000	50,000

Detailed Account 28A.—POLITICAL AGENTS.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Carry on.	New.	Total.
9,600	9,600	(1*a*) Pay of Officers—Permanent ...	9,790	...	9,790
4,721	4,640	(2*a*) Pay of Establishment—Permanent	4,700	...	4,700
594	280	(3*a*) Allowances, Honoraria etc.—Fixed	290	...	290
3,165	2,400	(3*b*) Allowances, Honoraria etc.—Fluctuating.	2,400	...	2,400
5,450	1,500	(4) Contingencies	1,500	...	1,500
23,530	18,420	Total ...	18,680	...	18,680

Detailed Account 28E.—MISCELLANEOUS.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Carry on.	New.	Total.
93,064	...	*a*. Sino-British Boundary Commission.	...	...	...
7,128 (b–e)	6,270	*b*. Annual payments for the Kubo (Kabaw) Valley.	6,270	...	6,270
	1,000	*c*. Annual rent for Namwan Assigned Tract.	1,000	...	1,000
	...	*d* Expenditure in connection with International Conferences, Congresses and Organisations.	1,000	...	1,000
	1,100	*e*. Miscellaneous	4,700	...	4,700
1,00,192	8,370	Total 28E ...	12,970	...	12,970

Detailed Account 28F.—CHARGES IN ENGLAND.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Carry on.	New.	Total.
25,321 (a–b)	33,000	*a*. Secretary of State	3,000	8,000	11,000
		b. High Commissioner.			
	4,000	(1) Leave and Deputation Salaries and Sterling Overseas Pay. †	4,000	...	4,000
25,321	37,000	Total ...	7,000	8,000	15,000

* No. of Detailed Account, if any.
† Represents Sterling Overseas Pay.

30.—EDUCATION.

Controlling Officer—Director of Public Instruction.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Estimates, 1939-40. Carry on.	New.	Total.
		(B) Secondary.				
17,627	19,270	D. GOVT. SECONDARY SCHOOLS	30D	19,000	...	19,000
2,908	3,950	E. DIRECT GRANTS TO NON-GOVT. SECONDARY SCHOOLS.	30E	4,550	...	4,550
		(C) Primary.				
24,679	22,160	G. GOVERNMENT PRIMARY SCHOOLS.	30G	22,750	...	22,750
650	1,670	H. DIRECT GRANTS TO NON-GOVT. PRIMARY SCHOOLS.	30H	...	...	...
1,13,480	1,16,900	I. GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION.	30I	1,16,870	4,500	1,21,370
		(E) General.				
16,844	17,070	M. INSPECTION	30M	17,060	...	17,060
528	1,980	N. SCHOLARSHIPS ...	30N	2,550	...	2,550
1,76,716	1,83,000	**Total**		1,82,780	4,500	1,87,280

Detailed Account 30D.—GOVERNMENT SECONDARY SCHOOLS.

10,695	11,490	(2*a*) Pay of Establishment—Permanent	11,300	...	11,300
2,988	3,190	(3*a*) Allowances, Honoraria etc.—Fixed	3,080	...	3,080
...	90	(3*b*) Allowances, Honoraria etc.—Fluctuating.	120	...	120
3,944	4,500	(4) Contingencies	4,500	...	4,500
17,627	19,270	Total ...	19,000	...	19,000

Detailed Account 30E.--DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.

2,908	3,850	(1) Ordinary (Recurring)	4,430	...	4,430
...	100	(2) Special (Non-recurring) ...	120	...	120
2,908	3,950	Total ...	4,550	.	4,550

* No. of Detailed Account, if any.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40.		
			Carry on.	New.	Total.

30.—EDUCATION—concld.

Detailed Account 30G.—GOVERNMENT PRIMARY SCHOOLS.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Carry on.	New.	Total.
19,153	17,480	(2a) Pay of Establishment—Permanent	17,350	...	17,350
717	...	(3a) Allowances, Honoraria etc.—Fixed	...	...	...
702	80	(3b) Allowances, Honoraria etc.—Fluctuating.	80	...	80
4,107	4,600	(4) Contingencies	5,320	...	5,320
24,679	22,160	Total ...	22,750	...	22,750

Detailed Account 30H.—DIRECT GRANTS TO NON-GOVT. PRIMARY SCHOOLS.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Carry on.	New.	Total.
650	1,670	(1) Ordinary (Recurring) ...	...	...	...

Detailed Account 30I.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Carry on.	New.	Total.
668	900	a. Grants for English teachers in Vernacular Schools.	870	...	870
...	...	b. Improvements to Vernacular School Buildings.	...	...	...
		c. Ordinary Recurring Grants for Vernacular Education—			
1,09,997	1,10,000	(3) Deputy Commissioners' Local Funds †.	1,10,000	4,500	1,14,500
2,815	6,000	d. Grants for opening of new Vernacular Schools.	6,000	...	6,000
1,13,480	1,16,900	Total ...	1,16,870	4,500	1,21,370

Detailed Account 30M.—INSPECTION.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Carry on.	New.	Total.
10,021	10,380	(2a) Pay of Establishment—Permanent	10,300	...	10,300
1,556	1,580	(3a) Allowances, Honoraria etc.—Fixed	1,660	...	1,660
4,666	4,500	(3b) Allowances, Honoraria etc.—Fluctuating.	4,500	...	4,500
601	610	(4) Contingencies	600	...	600
16,844	17,070	Total ...	17,060	...	17,060

Detailed Account 30N.—SCHOLARSHIPS.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Carry on.	New.	Total.
528	1,110	(2) Anglo-Vernacular Secondary Schools	1,680	...	1,680
...	870	(3) Special Schools ...	870	...	870
528	1,980	Total ...	2,550	...	2,550

† For details *see* Appendix I.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Estimates, 1939-40. Carry on.	New.	Total.

31.—MEDICAL.

Controlling Officer—Inspector-General of Civil Hospitals.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Carry on.	New.	Total.
16,285	17,660	A. MEDICAL ESTABLISHMENT	31A	14,570	...	14,570
1,02,757	94,070	B. HOSPITALS AND DISPENSARIES.	31B	96,780	1,200	97,980
270	270	D. MEDICAL COLLEGES AND SCHOOLS.	31D	220	...	220
742	...	G. CHARGES IN ENGLAND ...	...	...	...	...
—4	...	H. LOSS OR GAIN BY EXCHANGE	...	..	...	...
1,20,050	1,12,000	Total ...	...	1,11,570	1,200	1,12,770

Detailed Account 31A.—MEDICAL ESTABLISHMENT.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Carry on.	New.	Total.
		b. **District Medical Officers.**			
11,400	12,000	(1*a*) Pay of Officers—Permanent ...	9,470	...	9,470
1,750	2,040	(2*a*) Pay of Establishment—Permanent	1,720	...	1,720
1,710	1,770	(3*a*) Allowances, Honoraria etc.—Fixed	1,580	...	1,580
801	1,250	(3*b*) Allowances, Honoraria etc.—Fluctuating.	1,200	...	1,200
624	600	(4) Contingencies	600	...	600
16,285	17,660	Total ...	14,570	...	14,570

Detailed Account 31B.—HOSPITALS AND DISPENSARIES.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Carry on.	New.	Total.
		c. **Mofussil Hospitals and Dispensaries.**			
14,850	14,980	(1*a*) Pay of Officers—Permanent ...	15,950	...	15,950
23,027	19,000	(2*a*) Pay of Establishment—Permanent	19,150	...	19,150
251	...	(2*b*) Pay of Establishment—Temporary	...	...	...
9,575	8,500	(3*a*) Allowances, Honoraria etc.—Fixed	8,650	...	8,650
5,796	4,300	(3*b*) Allowances, Honoraria etc.—Fluctuating.	4,500	...	4,500
34,884	32,500	(4) Contingencies	33,500	...	33,500
88,383	79,280	Total ...	81,750	...	81,750
		f. **Grants to Hospitals and Dispensaries.**			
100	100	Contribution to Kachin Mission, Bhamo	100	...	100

* No. of Detailed Account, if any.

31.—MEDICAL—concld.

Detailed Account 31B.—HOSPITALS AND DISPENSARIES—concld.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total
		i. **Travelling Dispensaries.**			
1,828	960	(2*a*) Pay of Establishment—Permanent	96	...	960
553	950	(2*b*) Pay of Establishment—Temporary—(Non-Contract).	1,100	...	1,100
912	810	(3*a*) Allowances, Honoraria etc.—Fixed	850	...	850
972	1,300	(3*b*) Allowances, Honoraria etc.—Fluctuating.	1,250	...	1,250
2,422	2,990	(4) Contingencies	2,600	...	2,600
6,687	7,010	Total ...	6,760	...	6,760
		j. **Expenditure on Medical Service in connection with economic development and improvement of rural areas**—			
392	480	(8) Contribution to the Deputy Commissioner's Local Fund, Myitkyina.	720	...	720
...	...	(9) Contribution to the Deputy Commissioner's Local Fund, Salween.	250	...	250
392	480	Total ...	970	...	970
		k. **Other Contributions to Local Bodies for Medical purposes.**			
7,195	7,200	(3) Deputy Commissioners' Local Funds†	7,200	1,200	8,400
1,02,757	94,070	Total 31B ...	96,780	1,200	97,980

Detailed Account 31D.—MEDICAL COLLEGES AND SCHOOLS.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Carry on.	New.	Total
		b. **Medical School.**			
270	270	(9) Scholarships	220	...	220

† For details *see* Appendix I.

32.—PUBLIC HEALTH.

Controlling Officer—Director of Public Health.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Estimates, 1939-40. Carry on.	New.	Total.
7,936	8,970	A. PUBLIC HEALTH ESTABLISHMENT.	32A	7,770	...	7,770
9,684	9,980	B. GRANTS FOR PUBLIC HEALTH PURPOSES.	32B	9,950	5,300	15,250
...	50	C. EXPENDITURE IN CONNECTION WITH EPIDEMIC DISEASES.	32C	50	...	50
17,620	19,000	Total ...	...	17,770	5,300	23,070

Detailed Account 32A.—PUBLIC HEALTH ESTABLISHMENT.

		c. **Vaccination.**			
4,088	4,050	(2*a*) Pay of Establishment—Permanent	4,150	...	4,150
1,375	1,300	(3*a*) Allowances, Honoraria etc.—Fixed	1,340	...	1,340
2,427	2,330	(3*b*) Allowances, Honoraria etc.—Fluctuating.	2,200	...	2,200
46	80	(4) Contingencies	80	...	80
7,936	7,760	Total ...	7,770	...	7,770
		f. **Hygiene Publicity Officer.**			
...	1,210	(4) Contingencies	...	...	...
7,936	8,970	Total 32A ...	7,770	...	7,770

Detailed Account 32B.—GRANTS FOR PUBLIC HEALTH PURPOSES.

		a. **Recurring Contributions to Local Bodies for Public Health purposes.**			
9,684	9,690	(3) Deputy Commissioners' Local Funds†.	9,290	5,300	14,590
...	290	(4) Miscellaneous— Cost of vaccine lymph	660	...	660
9,684	9,980	Total ...	9,950	5,300	15,250

Detailed Account 32C.—EXPENDITURE IN CONNECTION WITH EPIDEMIC DISEASES

		d. **Other Epidemics—Additional charges during prevalence of epidemics.**			
...	50	(4) Contingencies	50	...	50
...	50	Total ...	50	...	50

* No. of Detailed Account, if any

† For details *see* Appendix I.

34.—VETERINARY.

Controlling Officer—Director of Veterinary Services.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Estimates, 1939-40. Carry on.	New.	Total.
3,492	4,000	B. SUBORDINATE ESTABLISHMENT.	34B.	5,630	...	5,630
...	...	C. VETERINARY INSTRUCTION AND RESEARCH.	34C.	...	440	440
3,492	4,000	Total ...	...	5,630	440	6,070

Detailed Account 34B.—SUBORDINATE ESTABLISHMENT.

2,319	2,360	(2a) Pay of Establishment—Permanent	3,700	...	3,700
601	610	(3a) Allowances, Honoraria etc.—Fixed	1,030	...	1,030
572	1,030	(3b) Allowances, Honoraria etc.—Fluctuating.	900	...	900
3,492	4,000	Total ...	5,630	...	5,630

Detailed Account 34C.—VETERINARY INSTRUCTION AND RESEARCH.

		a. VETERINARY INSTRUCTION.			
...	...	(9) Scholarships	...	440	440
...	...	Total ...	...	440	440

* No. of Detailed Account, if any.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Estimates, 1939-40. Carry on.	New.	Total.

36.—INDUSTRIES.

Controlling Officer—Superintendent, Cottage Industries, Burma.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Carry on.	New.	Total.
		(A) Industries			
		(INDUSTRIAL EDUCATION)—			
...	...	*e*. Grants in aid for the Carpentry and Blacksmith's Class.	1,200	1,400	2,600
...	...	Total ...	1,200	1,400	2,600

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Estimates, 1939-40.		
				Carry on.	New.	Total.

39.—CURRENCY.

Controlling Officer—Controller of Finance.

...	...	A. PAYMENTS IN RESPECT OF SILVER DEFICIENCY.	19,87,000	...	19,87,000
...	...	Total ...	19,87,000	...	19,87,000

41.—CIVIL WORKS.

Controlling Officer—Chief Engineer, Public Works Department (Buildings and Roads).

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Estimates, 1939-40. Carry on.	New.	Total.
1,32,505	1,19,766	A. ORIGINAL WORKS—BUILDINGS.	41A	...	99,450	99,450
1,10,993	1,02,500	B. ORIGINAL WORKS—COMMUNICATIONS.	41B	25,000	62,500	87,500
1,523	1,600	C. ORIGINAL WORKS—MISCELLANEOUS.	...	...	...	...
4,43,070	4,51,772	D. REPAIRS	41D	4,85,300	...	4,85,300
1,74,955	2,19,460	E. ESTABLISHMENT ...	41E	2,60,560	...	2,60,560
9,471	12,040	F. TOOLS AND PLANT ...	41F	12,400	...	12,400
20,304	37,956	G. GRANTS-IN-AID ..	41G	20,304	23,196	43,500
22,672	4,906	J. CHARGES IN ENGLAND ...	41J	...	...	...
-118	...	K. LOSS OR GAIN BY EXCHANGE	...	...	...	...
9,15,375	9,50,000	Total ...	...	8,03,564	1,85,146	9,88,710

Detailed Account 41A.—ORIGINAL WORKS—BUILDINGS.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Carry on.	New.	Total.
3,452	...	A-9. GENERAL ADMINISTRATION	...	...	...	...
21,972	..	A-13. POLICE ...	...	...	...	...
		A-15. ECCLESIASTICAL—				
		b. Minor Works—				
6,215	2,350	Work carried out by the P W.D.	...	...	1,000	1,000
	7,525	Work carried out by the M.E.S.	...	...	3,400	3,400
2,189	...	A-18. EDUCATION ...	...	...	...	...
5,829	...	A-19. MEDICAL ...	...	...	...	...
...	...	A-20. PUBLIC HEALTH ...	...	...	...	...
24,568	14,500	A-25. CIVIL WORKS ...		...	...	...
17,187	...	A-27. MISCELLANEOUS DEPARTMENTS.	...	...	...	...
51,093	52,000	B-28. FRONTIER FORCE ...	...	...	52,000	52,000
...	43,391	Reserve for Minor Works at the Disposal of the Chief Engineer, Public Works Department.	...	...	43,050	43,050
1,32,505	1,19,766	Total ...	...	...	99,450	99,450

* No. of Detailed Account, if any.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40.		
			Carry on.	New.	Total.

Detailed Account 41B.—ORIGINAL WORKS—COMMUNICATIONS.

95,614	75,000	**a. Major Works**	25,000	35,000	60,000
15,379	27,500	**b. Minor Works**	...	27,500	27,500
1,10,993	1,02,500	**Total** ...	25,000	62,500	87,500

Description.	Sanctioned Estimate.	Expenditure to 31st Dec. 1938.	Estimates, 1939-40.		
			Carry on.	New.	Total.

Detailed Account 41B.—ORIGINAL WORKS—COMMUNICATIONS.

a. Major Works.					
Work in Progress.					
1. Constructing a fair-weather road from Bilin to Papun, Salween District.	2,12,000	52,642	25,000	...	25,000
New Works.					
2. Replacement of certain suspension and rope-truss bridges with permanent structures on the Seniku-Hpimaw Section of the Waingmaw-Hpimaw Road, Myitkyina District.	52,500	...	...	35,000	35,000

41.—CIVIL WORKS—contd.

Detailed Account 41D.—REPAIRS.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.
		a. **Buildings—**			
		(1) Buildings—			
1,73,429	78,200	(i) Frontier Force Buildings ...	68,000	...	68,000
...	73,700	(ii) Other buildings	75,000	...	75,000
...	16,723	(iii) Ecclesiastical Buildings ...	18,000	...	18,000
		(2) Furniture—			
...	550	(ii) Other Buildings	1,000	...	1,000
1,73,429	1,69,173	Total, *a* ...	1,62,000	...	1,62,000
2,64,552	2,75,299	*b.* **Communications** ...	3,16,000	...	3,16,000
5,089	7,300	*c.* **Miscellaneous** ...	7,300	...	7,300
4,43,070	4,51,772	**Total 41D** ...	4,85,300	...	4,85,300

Detailed Account 41E.—ESTABLISHMENT.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Carry on.	New.	Total.
		d. **Executive Establishment.**			
28,557	27,020	(1*a*) Pay of Officers—Permanent ...	19,200	...	19,200
40,120	34,110	(2*a*) Pay of Establishment—Permanent	34,770	...	34,770
108	...	(2*c*) Pay of Establishment—Temporary (Non-Contract).	2,290	...	2,290
15,691	13,880	(3*a*) Allowances, Honoraria etc.—Fixed	14,000	...	14,000
25,803	21,000	(3*b*) Allowances, Honoraria etc.—Fluctuating.	22,000	...	22,000
5,381	4,800	(4) Contingencies	4,800	...	4,800
1,15,660	1,00,810	**Total** ...	97,060	...	97,060
1,30,128	1,18,650	*h. Add*—**Charges by other Departments.**	1,63,500	...	1,63,500
..	...	*Add*—**Establishment charges incurred in England.**	...	...	...
...	...	*i. Deduct*—**Charges to other Departments.**	...	...	...
−70,833	...	*Deduct*—**English cost of Stores.**	...	...	...
1,74,955	2,19,460	**Total 41E** ...	2,60,560	...	2,60,560

Detailed Account 41F.—TOOLS AND PLANT.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Carry on.	New.	Total.
1,221	1,100	*a.* **New Supplies**	1,500	...	1,500
2,392	2,300	*b.* **Repairs and Carriage** ...	2,500	...	2,500
5,858	8,640	*c. Add*—**Charges by other Departments.**	8,400	...	8,400
9,471	12,040	**Total** ...	12,400	...	12,400

41.—CIVIL WORKS—concld.

Detailed Account 41G.—GRANTS-IN-AID.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Estimates, 1939-40. Carry on.	New.	Total.
		a. **Contributions for Maintenance of District Communications.**				
20,304	20,310	(3) Dy. Commissioners' Local Funds †		20,304	23,196	43,500
...	17,646	*b.* **Contribution to Federal Fund for Construction and Maintenance of Communications to the Wa States.**		...	...	...
20,304	37,956	**Total** ...		20,304	23,196	43,500

Detailed Account 41J.—CHARGES IN ENGLAND.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Carry on.	New.	Total.
		b. **High Commissioner.**				
22,672	4,906	(1) Leave and Deputation Salaries and Sterling Overseas Pay.		...	...	...
22,672	4,906	**Total** ...		...	...	...

* No. of Detailed Account, if any.
† For details *see* Appendix I.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Estimates, 1939-40.		
				Carry on.	New.	Total.

43.—SUPERANNUATION ALLOWANCES AND PENSIONS

Controlling Officer—Controller of Finance.

...	14,500	A. SUPERANNUATION AND RETIRED ALLOWANCES.	...	7,200	...	7,200
...	1,000	C. COMPASSIONATE ALLOWANCES ...	43C	800	...	800
105	500	E. PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES OR FOR POLITICAL CONSIDERATIONS.	...	420	...	420
...	...	K. PENSION CONTRIBUTION PAYABLE TO OTHER GOVERNMENTS.	...	6,800	...	6,800
...	35,000	L. CHARGES IN ENGLAND ...	43L	44,720	...	44.720
105	51,000	**Total** ...	...	59,940	...	59,940

Detailed Account 43C.—COMPASSIONATE ALLOWANCES.

...	..	*a.* **Compassionate Allowances.**	300	...	300
...	..	*b.* **Compassionate Fund Allowances.**	500	...	500
...	...	**Total** ...	800	...	800

Detailed Account 43L.—CHARGES IN ENGLAND.

		b. **High Commissioner.**			
...	35,000	(1) Superannuation and Retired Allowances.	44,720	...	44,720
...	35,000	**Total** ...	44,720	—	44,720

* No. of detailed Account, if any.

43(A).—PAYMENT OF COMMUTED VALUE OF PENSIONS

Controlling Officer—Controller of Finance.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Estimates, 1939-40.		
				Carry on.	New.	Total.
...	25,000	A. PAYMENT OF COMMUTED VALUE OF PENSIONS.	...	25,000	...	25,000
...	1,00,000	C. CHARGES IN ENGLAND ...	...	4,000	...	4,000
...	1,25,000	Total ...	...	29,000	...	29,000

44.—STATIONERY AND PRINTING.

Controlling Officer—Controller of Finance.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Estimates, 1939-40. Carry on	New.	Total.
		Payments to other Government Departments on account of printing work and supply of stationery and forms.				
...	26,000	(i) Stationery	...	8,910	...	8,910
...	52,000	(ii) Printing	...	31,460	...	31,460
...	20,000	(iii) Forms	...	11,100	...	11,100
...	...	For rounding	...	*−470*	...	*−470*
...	98,000	Total ...	...	51,000	...	51,000

* No. of Detailed Account, if any.

Accounts 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Estimates, 1939-40. Carry on.	New.	Total.

45.—MISCELLANEOUS.

Controlling Officer—Defence Secretary.

Accounts 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Carry on.	New.	Total.
...	250	J. Pilgrimages out of Burma ...	...	600	...	600
69	300	K. Rewards for Destruction of Wild Animals.	...	300	...	300
197	...	L. Petty Establishments ...	45L	4,450	...	4,450
552	...	M. Irrecoverable Temporary Loans and Advances written off.	...	...	...	...
13,062	14,450	Q. Contributions ...	45Q	14,500	...	14,500
4,981	2,000	U. Miscellaneous Durbar Charges.	...	3,300	...	3,300
585	1,000	X. Miscellaneous and Unforeseen Charges.	...	1,000	...	1,000
12,166	...	Y. Charges in England ...	...	...	...	...
- 63	...	Z. Loss or Gain by Exchange	...	...	...	...
3,922	...	Charges in connection with the Coronation of His Majesty.	...	...	...	...
35,471	18,000	Total ...	...	24,150	...	24,150

Detailed Account 45L.—PETTY ESTABLISHMENTS.

Accounts 1937-38.	Allotments, 1938-39.	Heads of Account.	Carry on.	New.	Total.
197	...	**b. Expenditure on General Work in connection with economic development and improvement of rural areas.**	4,450	...	4,450
197	...	Total ...	4,450	...	4,450

Detailed Account 45Q.—CONTRIBUTIONS.

Accounts 1937-38.	Allotments, 1938-39.	Heads of Account.	Carry on.	New.	Total.
8,327	8,510	(1) Guarantees in connection with the working of combined Post and Telegraph Offices and Wireless Stations.	8,180	...	8,180
4,735	4,740	(3) Deputy Commissioners' Local Funds†	4,740	...	4,740
...	1,200	(4) Payments to the Posts and Telegraphs Department on account of concessions on Foreign State Telegrams.	1,580	...	1,580
13,062	14,450	Total ...	14,500	...	14,500

* No. of Detailed Account, if any.
† For details *see* Appendix I.

46.—DEFENCE SERVICES—EFFECTIVE.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Accounts.	*	Estimates, 1939-40. Carry on.	New.	Total.
48,91,987	55,99,730	A. FIGHTING SERVICES ...	46A	57,01,050	...	57,01,050
19,09,947	21,01,620	B. ADMINISTRATIVE SERVICES ...	46B	20,18,305	2,000	20,20,305
4,59,174	4,25,400	C. MANUFACTURING ESTABLISHMENTS (INCLUDING STORES.)	46C	4,94,275	...	4,94,275
4,66,786	21,07,200	D. HEADQUARTERS' STAFFS ...	46D	4,86,850	23,00,000	27,86,850
27,25,348	19,75,080	E. PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS AND M.E.S)	46E	16,76,050	...	16,76,050
...	...	F. SPECIAL SERVICES ...	...	...	...	...
6,83,406	6,03,130	G. TRANSPORTATION ...	46G	5,23,360	...	5,23,360
1,27,439	1,07,400	H. MISCELLANEOUS ...	46H	1,61,200	...	1,61,200
12,90,906	8,58,140	I. MILITARY ENGINEER SERVICE (INCLUDING STORES).	46I	10,81,747	1,40,100	12,21,847
4,97,181	5,84,800	J. AUXILIARY AND TERRITORIAL FORCES.	46J	5,43,490	...	5,43,490
1,30,52,174	1,43,62,500	TOTAL ARMY IN BURMA ...	...	1,26,86,327	24,42,100	1,51,28,427
73,992	36,500	K. ROYAL AIR FORCE ...	46K	64,000	...	64,000
...	...	L. ROYAL NAVY	...	...	...	...
−5,898	...	M. LOSS OR GAIN BY EXCHANGE	...	...	...	...
...	...	FOR ROUNDING ...	..	−427	...	−427
1,31,20,268	1,43,99,000	TOTAL HEAD 46 ...	...	1,27,49,900	24,42,100	1,51,92,000

* No. of Detailed Account, if any.

46A.—FIGHTING SERVICES—contd.

Controlling Officer—G.O.C., Army in Burma.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.
		I. CHARGES IN BURMA.			
		(1*a*) Pay of Officers—Permanent—			
9,88,251	15,19,170	(i) British Officers	13,04,100	...	13,04,100
*	1,43,500	(ii) Burman/Indian Officers ...	1,47,600	...	1,47,600
10,346	15,800	(iii) Reserve of Officers ...	16,400	...	16,400
		(2*a*) Pay of Establishment—Permanent—			
16,14,694	15,58,950	(i) British other ranks ...	18,29,600	...	18,29,600
11,07,166	10,93,750	(ii) Burman/Indian other ranks ...	11,05,000	...	11,05,000
*	2,160	(iii) Clerks and other civilians ...	...	...	...
75,908	92,900	(iv) Followers	89,000	...	89,000
75,823	53,000	(v) Deferred pay	53,000	...	53,000
29,832	*30,000*	(vi) *Deduct*—Recoveries under Contributory Pensions Act, 1925.	*29,000*	...	*29,000*
60,006	*55,000*	(vii) *Deduct*—Recoveries on account of Family Allotments—British Troops.	*60,000*	...	*60,000*
6,206	*12,000*	(viii) *Deduct*—Recoveries on account of Family Allotments—Indian Army on loan to Burma.	*6,000*	...	*6,000*
		(3*a*) Allowances, Honoraria etc.—Fixed—			
		Kit and clothing allowance—			
1,28,009	1,27,900	(i) British Troops	1,23,300	...	1,23,300
1,07,670	1,33,000	(ii) Burman/Indian Troops and Followers.	1,24,000	...	1,24,000
60,505 {	6,200	(3*b*) Allowances, Honoraria etc.—Fluctuating—	6,000	...	6,000
		(4) Contingencies—			
	10,530	(i) Office expenditure ...	11,800	...	11,800
	39,090	(ii) Miscellaneous fixed allowances	38,500	...	38,500
	6,380	(iii) Others	10,600	...	10,600
		(7) Establishment charges payable to other Governments, Departments etc.—			
...	5,900	(i) Payments to the Government of India on account of share of cost of British Infantry Training Centre for Indian personnel attached to British Infantry units in Burma.	...	...	...
99,952	1,20,000	(ii) Payments to the Government of India on account of leave contributions for officers and other ranks.	21,000	...	21,000
...	1,500	(iii) Payments to non-Military Departments on account of leave allowances of civil officers and subordinates earned in respect of service in the Military Department.	...	...	...
...	...	(iv) Payments to the Government of India on account of Home Effective contributions etc. in respect of personnel seconded to Burma.	18,150	...	18,150
41,72,280	48,33,730	TOTAL CHARGES IN BURMA ...	48,03,050	...	48,03,050

* Included under "(2*a*) (ii)".

46A.—FIGHTING SERVICES--concld.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.
		II. CHARGES IN ENGLAND.			
		1. SECRETARY OF STATE.			
4,59,000	4,80,000	(1) Payments to War Office for British Troops.	4,94,000	...	4,94,000
...	...	(2) Vocational Training of British Troops.	70,000	...	70,000
16,447	16,000	(3) Discharge Gratuities	16,000	...	16,000
22,000	48,000	(4) Unemployment Insurance ...	30,000	...	30,000
14,305	13,000	(5) Health Insurance	13,000	...	13,000
52,231	48,000	(6) Payments to the Ministry of Health under the Contributory Pensions Act, 1925.	48,000	...	48,000
		(7) Marriage Allowances and Family allotments—			
69,425	60,000	(i) British Troops ...	80,000	...	80,000
7,088	10,000	(ii) Indian and Burma Army	8,000	...	8,000
		(8) Pay and allowances of British Regiments—			
23,601	32,000	(i) Officers	28,000	...	28,000
45,648	40,000	(ii) Other ranks	40,000	...	40,000
9,575	18,000	(9) Pay and allowances : Indian and Burma Army.	70,000	...	70,000
387	1,000	(10) Miscellaneous	1,000	...	1,000
7,19,707	7,66,000	TOTAL CHARGES IN ENGLAND ...	8,98,000	...	8,98,000
48,91,987	55,99,730	**Total Minor Head 46A** ...	57,01,050	...	57,01,050

46B.—ADMINISTRATIVE SERVICES.

Controlling Officers—G.O.C., Army in Burma and the C.M.A., Burma.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.
		***a.* Military Training.**			
		I. CHARGES IN BURMA.			
...	...	(1*a*) Pay of Officers—Permanent ...	...	...	..
...	...	(2*a*) Pay of Establishment—Permanent	...	...	...
...	...	(4) Contingencies	1,370	...	1,370
		(7) Establishment charges payable to other Governments, Departments etc.—			
		Payments to the Government of India on account of training of personnel of the Army-in-Burma at Schools of Instruction in India—			
777	1,710	(i) Army School of Physical Training, Ambala.	2,560	...	2,560
6,095	15,480	(ii) Small Arms School, Pachmarhi Wing.	11,570	...	11,570
...	11,730	(iii) Small Arms School, Ahmednagar Wing.	7,960	...	7,960
...	6,760	(iv) School of Artillery, Kakul	1,940	...	1,940
...	6,300	(v) Army Signal School, Poona	6,360	...	6,360
...	2,250	(vi) Senior Officers' School, Belgaum.	7,830	...	7,830
		Payments to the Government of India—			
32	350	(vii) on account of training of soldiers in Pioneer work at Bangalore/Kirkee.	900	...	900
...	...	(viii) on account of technical training of certain personnel of 1st Field Company, Burma Sappers and Miners at Bangalore.	2,000	...	2,000
		(9) Miscellaneous grants and allowances—			
25,866	22,000	(i) Annual Training Grant ...	26,000	...	26,000
253	400	(ii) Grant for purchase of field firing stores.	420	...	420
761	500	(iii) Artillery Target Grant ...	325	...	325
33,784	67,480	TOTAL CHARGES IN BURMA ...	69,235	...	69,235
		II. CHARGES IN ENGLAND.			
		I. SECRETARY OF STATE.			
...	2,000	Pay of officers attending Staff College, Camberley.	14,000	...	14,000
...	2,000	TOTAL CHARGES IN ENGLAND ...	14,000	...	14,000
33,784	69,480	**Total Sub-head *a*.** ...	83,235	...	83,235

46B.—ADMINISTRATIVE SERVICES—contd.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.
		b. **Educational Service.**			
		I. CHARGES IN BURMA.			
		(1*a*) Pay of Officers—Permanent—			
14,231	14,160	(i) British Officers	13,760	...	13,760
5,128	2,170	(ii) Burman/Indian Officers ...	2,170	...	2,170
		(2*a*) Pay of Establishment—Permanent			
9,199	14,000	(i) British other ranks ...	13,260	...	13,260
15,186	15,000	(ii) School mistresses and pupil teachers.	14,770	...	14,770
1,672	2,160	(iii) Language teachers ...	...	...	...
289	300	(3*a*) Allowances, Honoraria etc.—Fixed	300	...	300
2,080	4,650	(3*b*) Allowances, Honoraria etc.—Fluctuating—	3,590	...	3,590
		(4) Contingencies—			
11,902	12,940	(i) Miscellaneous fixed allowances	13,200	...	13,200
395	1,230	(ii) Other	1,440	...	1,440
		(7) Establishment charges payable to other Governments, Departments etc.—			
18	210	(i) Payments to the Government of India on account of leave contributions.	...	...	...
		Payments to the Government of India for training of students from Burma at—			
2,000	9,600	(ii) Army School of Education, Machine Gun School and Chemical Warfare School, Belgaum.	11,790	...	11,790
...	2,500	(iii) Kitchener College, Nowgong ...	2,800	...	2,800
...	...	(iv) Indian Military Academy, Dehra Dun.	...	...	...
62,100	78,920	TOTAL CHARGES IN BURMA ...	77,080	...	77,080
62,100	78,920	**Total Sub-head *b*.** ...	77,080	...	77,080

46B.—ADMINISTRATIVE SERVICES—contd.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.
		c. **Supply and Transport Service.**			
		I. CHARGES IN BURMA.			
		Supply Depots.			
		(1*a*) Pay of Officers—Permanent—			
60,835	74,000	(i) British Officers	69,700	...	69,700
		(2*a*) Pay of Establishment—Permanent—			
54,611	70,520	(i) British other ranks ...	70,320	...	70,320
35,087	36,000	(ii) Burman/Indian other ranks ...	31,200	...	31,200
		(2*b*) Pay of Establishment—Temporary (Non-Contract)—			
17,346	14,000	(i) Followers	13,200	...	13,200
2,956	3,000	(ii) Temporary labour ...	3,000	...	3,000
956	1,000	(3*a*) Allowances, Honoraria etc.—Fixed	1,000	...	1,000
1,874	2,500	(4) Contingencies	2,000	...	2,000
		(7) Establishment charges payable to other Governments, Departments etc.—			
14,701	16,240	(i) Payments to the Government of India on account of leave contributions.	...	...	...
...	2,360	(ii) Payments to the Government of India on account of students at the School of Cookery, Poona.	2,120	...	2,120
1,88,366	2,19,620	Total ...	1,92,540	...	1,92,540
		Animal Transport.			
		(1*a*) Pay of Officers—Permanent—			
15,525	14,450	(i) British Officers ...	13,380	...	13,380
2,330	2,330	(ii) Burman/Indian Officers ...	2,550	...	2,550
		(2*a*) Pay of Establishment—Permanent—			
8,310	9,950	(i) British other ranks ...	5,500	...	5,500
30,236	25,230	(ii) Burman/Indian other ranks	25,230	...	25,230
3,572	2,450	(iii) Followers ...	2,450	...	2,450
*	7,600	(iv) Other Establishments ...	6,500	...	6,500
309	750	(v) Deferred pay ...	400	...	400
3,456	3,900	(3*a*) Allowances, Honoraria etc.— ... Fixed.	3,750	...	3,750
63,738	66,660	Total, Carried over ...	59,760	...	59,760

* Included in (2*a*) (ii).

46B.—ADMINISTRATIVE SERVICES—contd.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.
		c. **Supply and Transport Service—contd.**			
		I. CHARGES IN BURMA.			
		Animal Transport—concld.			
63,738	66,660	Total Brought forward ...	59,760	...	59,760
		(4) Contingencies—			
821	700	(i) Office	700	...	700
	100	(ii) Other	100	...	100
4,883	6,000	(7) Establishment charges payable to other Governments, Departments etc.— Payments to the Government of India on account of leave contributions.	5,000	...	5,000
−10	*130*	(8) *Deduct*—Establishment charges recoverable from other Governments, Departments etc.— Credit for services rendered by Government transport to M.E.S. and R.A.F.	*−50*	...	*−50*
69,432	73,330	**Total** ...	65,510	...	65,510
		Mechanical Transport.			
		(2*a*) Pay of Establishment—Permanent—			
*	4,880	(i) British other ranks ...	4,400	...	4,400
1,340	1,660	(ii) Burman/Indian other ranks	1,660	...	1,660
...	10,010	(2*b*) Pay of Establishment—Temporary (Non-Contract).	10,000	..	10,000
14	110	(3*a*) Allowances, Honoraria etc.—Fixed	110	...	110
...	500	(7) Establishment charges payable to other Governments, Departments etc.— Payments to the Government of India on account of leave contributions.	...	...	...
1,354	17,160	**Total** ...	16,170	...	16,170
2,59,152	3,10,110	TOTAL CHARGES IN BURMA ...	2,74,220	...	2,74,220
		II. CHARGES IN ENGLAND.			
		1. SECRETARY OF STATE.			
...	...	(1) Pay and Miscellaneous ...	16,000	...	16,000
...	...	TOTAL CHARGES IN ENGLAND ...	16,000	...	16,000
2,59,152	3,10,110	**Total Sub-head** *c.* ...	2,90,220	...	2,90,220

* Included under "Supply Depots (2*a*) (i)."

46B.—ADMINISTRATIVE SERVICES—contd.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.
		d. **Army Veterinary Service.**			
		I. CHARGES IN BURMA.			
		(1*a*) Pay of Officers—Permanent—			
20,628	19,170	(i) British Officers ...	20,160	...	20,160
5,731	3,240	(ii) Burman/Indian Officers ...	2,880	...	2,880
		(2*a*) Pay of Establishment—Permanent—			
	850	(i) Burman/Indian other ranks	830	...	830
	1,550	(ii) Other Establishments ...	1,600	...	1,600
172	170	(3*a*) Allowances, Honoraria etc.—Fixed.	170	...	170
321	400	(4) Contingencies	450	...	450
		(7) Establishment charges payable to other Governments, Departments etc.—			
1,098	430	(i) Payments to the Government of India on account of leave contributions.	...	...	...
...	1,060	(ii) Payments to the Government of India on account of students attending Veterinary Schools.	...	...	...
27,950	26,870	TOTAL CHARGES IN BURMA ...	26,090	...	26,090
27,950	26,870	**Total Sub-head *d*.** ...	26,090	...	26,090

46B.—ADMINISTRATIVE SERVICES—contd.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.
		c. **Ordnance Service.**			
		I. CHARGES IN BURMA.			
		(1*a*) Pay of Officers—Permanent—			
67,545	72,900	(i) British Officers	90,000	...	90,000
		(2*a*) Pay of Establishment—Permanent—			
1,22,177	1,52,620	(i) British other ranks ...	1,53,000	...	1,53,000
15,684	21,810	(ii) Burman/Indian other ranks ...	14,100	...	14,100
37,889	43,000	(iii) Medical, clerical and menial establishments and Railway staff.	44,240	...	44,240
	190	(iv) Artificers	180	...	180
		(2*b*) Pay of Establishment—Temporary (Non-Contract)—			
53,450	68,500	(i) Stores establishments ...	74,400	...	74,400
41,159	55,300	(ii) Workshops establishments ...	62,000	...	62,000
9,262	5,230	(iii) Arms Inspection Branch ...	6,350	...	6,350
3,758	4,080	(3*a*) Allowances, Honoraria etc.—Fixed	3,190	...	3,190
10,887	11,000	(4) Contingencies	11,900	...	11,900
		(7) Establishment charges payable to other Governments, Departments etc.—			
21,332	22,410	(i) Payments to the Government of India on account of leave contributions.	1,400	...	1,400
...	200	(ii) Payments to the Government of India on account of students attending the Boot Repairs Course, Cawnpore.	250	...	250
3,83,143	4,57,240	TOTAL CHARGES IN BURMA ...	4,61,010	...	4,61,010
		II. CHARGES IN ENGLAND.			
		1. SECRETARY OF STATE.			
...	...	(1) Pay and Miscellaneous ...	26,670	...	26,670
		2. HIGH COMMISSIONER.			
2,516	...	Ordnance Inspection : Sterling Overseas Pay.	2,000	...	2,000
2,516	...	TOTAL CHARGES IN ENGLAND ...	28,670	...	28,670
3,85,659	4,57,240	**Total Sub-head *c*.** ...	4,89,680	...	4,89,680

46B.—ADMINISTRATIVE SERVICES—contd.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.
		***f.* Medical Service.**			
		I. CHARGES IN BURMA.			
		(1*a*) Pay of Officers—Permanent—			
2,80,845	3,37,560	(i) R.A.M.C. and I.M.S. officers	3,01,000	...	3,01,000
*	860	(ii) Burman/Indian officers ...	990	...	990
89,972	81,310	(iii) Assistant Surgeons ...	76,230	...	76,230
		(2*a*) Pay of Establishment—Permanent—			
23,788	23,200	(i) British other ranks (R.A.M.C.)	23,000	...	23,000
71,084	42,940	(ii) Burman/Indian other ranks	44,550	...	44,550
	22,660	(iii) Followers	23,730	...	23,730
	1,530	(iv) Reservists of the Indian Hospital Corps.	5,210	...	5,210
†	26,430	(v) Sub-Assistant Surgeons ...	28,400	...	28,400
53,109	49,890	(vi) Nurses and Matrons ...	58,900	...	58,900
6,761	4,780	(vii) Burman/Indian subordinate personnel.	4,700	...	4,700
6,460	6,000	(3*a*) Allowances, Honoraria etc.—Fixed.	6,500	...	6,500
22,558	700	(3*b*) Allowances, Honoraria etc.—Fluctuating.	...	...	...
		(4) Contingencies—			
	2,600	(i) Office	2,700	...	2,700
	7,300	(ii) Sera and Vaccines ...	5,300	...	5,300
	9,700	(iii) Other	12,000	...	12,000
28,966	35,000	(7) Establishment charges payable to other Governments, Departments etc.— Payments to the Government of India on account of leave contributions.	...	...	...
5,83,543	6,52,460	TOTAL CHARGES IN BURMA ...	5,93,210	...	5,93,210
		II. CHARGES IN ENGLAND.			
		1. SECRETARY OF STATE.			
30,973	10,000	(1) Pay and allowances of officers ...	20,000	...	20,000
	16,000	(2) Sterling Overseas Pay and other charges.	20,000	...	20,000
30,973	26,000	TOTAL CHARGES IN ENGLAND ...	40,000	...	40,000
6,14,516	6,78,460	**Total Sub-head *f*.** ...	6,33,210	...	6,33,210

* Included under "(2*a*) (iii)".
† Included under "(1*a*) (iii)".

46B.—ADMINISTRATIVE SERVICES—contd.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.
		g. **Military Accounts Service.**			
		I. CHARGES IN BURMA.			
55,139	43,220	(1*a*) Pay of Officers—Permanent ...	35,900	...	35,900
2,43,693	2,09,370	(2*a*) Pay of Establishment—Permanent	1,95,400	...	1,95,400
...	5,640	(2*b*) Pay of Establishment—Temporary (Non-Contract).	5,300	...	5,300
*	28,350	(3*a*) Allowances, Honoraria etc.—Fixed	27,350	...	27,350
60,570	10,000	(3*b*) Allowances, Honoraria etc.—Fluctuating	9,200	...	9,200
6,536	6,470	(4) Contingencies	6,500	...	6,500
		(7) Establishment charges payable to other Governments, Departments etc.—			
12,103	8,260	Payments to the Government of India on account of leave and passage contributions.	3,800	...	3,800
30	*100*	(8) *Deduct*—Establishment charges recoverable from other Governments, Departments etc.	*100*	...	*100*
...	...	(10) Payments to other Government Department on account of printing work and supply of stationery and forms.	3,330	...	3,330
3,78,071	3,11,210	TOTAL CHARGES IN BURMA ...	2,86,680	...	2,86,680
		II. CHARGES IN ENGLAND.			
		2. HIGH COMMISSIONER.			
8,914	8,800	(1) Military Accounts Officers : Sterling Overseas Pay.	4,800	...	4,800
...	30	(2) Publications	60	...	60
8,914	8,830	TOTAL CHARGES IN ENGLAND ...	4,860	...	4,860
3,86,985	3,20,040	**Total Sub-head** g. ...	2,91,540	...	2,91,540

* Included in (3*b*).

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.

46B.—ADMINISTRATIVE SERVICES—contd.

		***h*. Ecclesiastical Establishments.**			
		I. CHARGES IN BURMA.			
		(1*a*) Pay of Officers—Permanent—			
11,880	11,880	(i) Chaplains (Church of Rome) ...	11,880	...	11,880
1,397	1,620	(ii) Chaplains (Baptist and Congregational Churches).	1,620	...	1,620
1,544	920	(4) Contingencies	1,520	...	1,520
14,821	14,420	TOTAL CHARGES IN BURMA ...	15,020	...	15,020
14,821	14,420	**Total Sub-head *h*.** ...	15,020	...	15,020
		***i*. Other Religious Establishments.**			
		I. CHARGES IN BURMA.			
1,229	1,200	(2*a*) Pay of Establishment—Permanent— Religious teachers in Burman Units (Pay of religious teachers and other charges).	1,230	...	1,230
1,229	1,200	TOTAL CHARGES IN BURMA ...	1,230	...	1,230
1,229	1,200	**Total Sub-head *i*.** ...	1,230	...	1,230
		***j*. Cantonments.**			
	...	I. CHARGES IN BURMA.			
18,762	18,970	(1*a*) Pay of Officers—Permanent ...	9,900	...	9,900
4,912	5,580	(2*b*) Pay of Establishment—Temporary—(Non-Contract).	3,200	...	3,200
5,826	5,000	(4) Contingencies	2,000	...	2,000
		(7) Establishment charges payable to other Governments, Departments etc.—			
1,764	2,950	Payments to the Government of India on account of leave contributions.	...	...	...
19,689	20,000	(9) Grants-in-aid to Cantonment Funds.	20,000	2,000	22,000
41,331	30,000	(10) Cost of water supplied by M.E.S. to non-entitled consumers.	35,000	...	35,000
92,284	82,500	TOTAL CHARGES IN BURMA ...	70,100	2,000	72,100
92,284	82,500	**Total Sub-head *j*.** ...	70,100	2,000	72,100

46B.—ADMINISTRATIVE SERVICES—contd.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.
		k. **Miscellaneous Services.**			
		I. CHARGES IN BURMA.			
		Records, Reservist and Recruiting Centre.			
14,137	33,870	(1*a*) Pay of Officers—Permanent ...	17,500	...	17,500
		(2*a*) Pay of Establishment—Permanent			
8,276	9,500	(ii) Burman/Indian other ranks ...	9,500	...	9,500
341	420	(3*a*) Allowances, Honoraria etc.—Fixed.	400	...	400
		(4) Contingencies—			
7,903	5,500	(i) Subsistence Allowance ...	4,500	...	4,500
	1,190	(ii) Office and other	2,000	...	2,000
		(7) Establishment charges payable to other Governments, Departments etc.—			
810	4,900	Payments to the Government of India on account of leave contributions.	...	...	...
31,467	55,380	Total ...	33,900	...	33,900

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.

46B.—ADMINISTRATIVE SERVICES—concld.

		k. **Miscellaneous Services**—concld.			
		I. CHARGES IN BURMA.			
		Military Prisons and Detention ***Barracks*** *in other countries.*			
		(7) Establishment charges payable to other Governments, Departments etc.—			
...	7,000	Payments to the Government of India on account of soldiers sent to Military Prisons and Detention Barracks.	7,000	...	7,000
...	7,000	**Total** ...	7,000	...	7,000
31,467	62,380	TOTAL CHARGES IN BURMA ...	40,900	...	40,900
31,467	62,380	**Total Sub-head *k*.** ...	40,900	...	40,900
19,09,947	21,01,620	**Total Minor Head 46B.** ...	20,18,305	2,000	20,20,305

46C.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES).

Controlling Officers—G.O.C., Army in Burma and the I.G.C.H., Burma.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.
		a. **Medical Store Depot.**			
		I. CHARGES IN BURMA.			
47,363	13,820	(1*a*) Pay of Officers—Permanent ...	8,750	...	8,750
	33,770	(2*a*) Pay of Establishment—Permanent	34,100	...	34,100
8,303	8,660	(2*b*) Pay of Establishment—Temporary (Non-Contract).	9,325	...	9,325
117	300	(3*a*) Allowances, Honoraria etc.—Fixed	250	...	250
4,086	3,000	(4) Contingencies	4,100	...	4,100
		(7) Establishment charges payable to other Governments, Departments etc.			
3,588	2,000	Payments to the Government of India on account of leave contributions.	...	...	...
705	600	(10) Expenditure on buildings ...	650	...	650
		(11) Stores—			
2,60,488	2,18,500	(i) Purchases	2,75,000	...	2,75,000
33,165	37,500	(ii) Customs duty	50,000	...	50,000
3,975	18,700	(12) Transportation charges ...	4,000	...	4,000
...	...	(13) Payments to other Government Department on account of printing work and supply of stationery and forms.	1,550	...	1,550
3,61,790	3,36,850	TOTAL CHARGES IN BURMA ...	3,87,725	...	3,87,725
		II. CHARGES IN ENGLAND.			
		2. High Commissioner.			
90,373	82,000	Stores for Medical Store Depot ...	1,00,000	...	1,00,000
90,373	82,000	TOTAL CHARGES IN ENGLAND ...	1,00,000	...	1,00,000
4,52,163	4,18,850	**Total Sub-head *a*.** ...	4,87,725	...	4,87,725

46C.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES)—concld.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.
		***b.* Supply and Transport Service.**			
		I. CHARGES IN BURMA.			
		(2*a*) Pay of Establishment—Permanent			
6,926	6,520	Bakeries	6,520	...	6,520
85	30	(4) Contingencies	30	...	30
7,011	6,550	TOTAL CHARGES IN BURMA ...	6,550	...	6,550
7,011	6,550	**Total Sub-head *b*.** ...	6,550	...	6,550
4,59,174	4,25,400	**Total Minor Head 46C** ...	4,94,275	...	4,94,275

46D. HEADQUARTERS' STAFF.

Controlling Officer—G.O.C., Army in Burma.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.
		I.—CHARGES IN BURMA.			
3,23,628	3,20,000	(1*a*) Pay of Officers—Permanent ...	3,15,040	...	3,15,040
...	8,200	(1*b*) Pay of Officers—Temporary ...	12,960	...	12,960
		(2*a*) Pay of Establishment—Permanent.			
73,176	91,850	(i) Clerks and other Civilians	95,700	...	95,700
3,625	3,750	(ii) Menial Establishment ...	3,750	...	3,750
706	900	(3*a*) Allowances, Honoraria etc.—Fixed.	900	...	900
21,473	18,300	(4) Contingencies	20,000	...	20,000
		(7) Establishment charges payable to other Governments, Departments etc.—			
34,651	41,700	Payments to the Government of India on account of leave contributions.	...	...	...
...	7,500	(9) Grant for unforeseen expenditure	7,500	...	7,500
...	16,00,000	(10) Grant for new equipment ...	...	23,00,000	23,00,000
4,57,259	20,92,200	TOTAL CHARGES IN BURMA ...	4,55,850	23,00,000	27,55,850
		II—CHARGES IN ENGLAND.			
		1. SECRETARY OF STATE—			
9,194	14,000	(1) Pay and Allowances of officers...	24,000	...	24,000
333	1,000	(2) Other charges	7,000	...	7,000
9,527	15,000	TOTAL CHARGES IN ENGLAND ...	31,000	...	31,000
4,66,786	21,07,200	**Total Minor Head 46D** ...	4,86,850	23,00,000	27,86,850

46E.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS AND MILITARY ENGINEER SERVICE)—contd.

Controlling Officer—G.O.C., Army in Burma.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.
		***a.* Supply and Transport Service.**			
		I. CHARGES IN BURMA.			
		(10) Provisions—			
6,82,130	5,04,900	(i) Purchases	5,08,800	...	5,08,800
493	500	(ii) Customs duty	500	...	500
17,660	10,000	(iii) Bonus paid under sliding scale of rations scheme.	7,120	...	7,120
13,192	...	(iv) *Deduct*—Value of stores issued on payment to other Government Departments.	...	...	...
		(11) Forage—			
86 880	98,450	(i) Purchases	1,06,960	...	1,06,960
573	*500*	(ii) *Deduct*—Value of stores issued on payment to other Government Departments.	*560*	...	*560*
		(12) Petrol and Lubricants—			
11,347	13,470	(i) Purchases	14,570	...	14,570
...	...	(ii) Customs duty	...	...	...
450	*970*	(iii) *Deduct*—Value of stores issued on payment to M.E.S.	*880*	...	*880*
287	*500*	(iv) *Deduct*—Value of stores issued on payment to other Government Departments.	*200*	...	*200*
		(13) Firewood and Coal—			
34,375	35,600	(i) Purchases	36,000	...	36,000
101	100	(ii) Bonus paid under sliding scale of rations scheme.	100	...	100
2,979	*3,590*	(iii) *Deduct*—Value of stores issued on payment to M.E.S.	*1,000*	...	*1,000*
16	*50*	(iv) *Deduct*—Value of stores issued on payment to other Government Departments.	...	...	...
		(14) Kerosene Oil—			
13,073	10,900	(i) Purchases	12,000	...	12,000
268	*620*	(ii) *Deduct*—Value of stores issued on payment to M.E.S.	*200*	...	*200*
383	*750*	(iii) *Deduct*—Value of stores issued on payment to other Government Departments.	*100*	...	*100*
8,27,911	6,66,940	Total carried over ...	6,83,110	...	6,83,110

46E.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS AND MILITARY ENGINEER SERVICE)—contd.

Accounts, 1937-38.	Allotments, 1938-39.	Head of Account.	Estimates, 1939-40. Carry on.	New.	Total.
		a. **Supply and Transport Service—concld.**			
		I. CHARGES IN BURMA.			
8,27,911	6,66,940	Total brought forward ...	6,83,110	...	6,83,110
		(15) Other Supply Stores—			
32,395	5,700	(i) Purchases	3,200	...	3,200
35	*160*	(ii) *Deduct*—Value of stores issued on payment to M.E.S.	...	...	...
1,237	*1,500*	(iii) *Deduct*—Value of stores issued on payment to other Government Departments.	...	...	...
		(16) Mechanical Transport Stores, including tyres—			
3,188	5,000	(i) Purchases ...	5,000	...	5,000
...	...	(ii) Customs duty	100	...	100
		(17) Mechanical Transport Vehicles—			
5,900	...	(i) Purchases	...	...	...
		(18) Purchase of Animals—			
2,964	7,200	(i) Purchase of horses ...	9,000	...	9,000
24,840	20,200	(ii) Purchase of mules ...	21,960	...	21,960
8,95,926	7,03,380	TOTAL CHARGES IN BURMA ...	7,22,370	...	7,22,370
		II. CHARGES IN ENGLAND.			
		2. High Commissioner.			
973	6,600	(i) Supply and Transport Stores	...	...	...
973	6,600	TOTAL CHARGES IN ENGLAND ...	...	...	...
8,96,899	7,09,980	**Total Sub-head *a*.** ...	7,22,370	...	7,22,370

46E.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS AND MILITARY ENGINEER SERVICE)—contd.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.
		b. Ordnance Service.			
		I. CHARGES IN BURMA.			
		(10) Ordnance Stores.—			
12,35,195	9,62,000	(i) Purchases	9,18,000	...	9,18,000
19,698	20,000	(ii) Value of stores returned ...	20,000	...	20,000
27,596	...	(iii) Customs duty	22,000	...	22,000
...	5,000	(iv) Expenditure on repair of mathematical instruments.	5,000	...	5,000
...	25,600	(v) Factory repairs by India other than repair of mathematical instruments.	32,930	...	32,930
...	1,000	(vi) Experiments, trials and changes in war material in Burma.	1,000	...	1,000
134	...	(vii) *Deduct*—Value of stores issued on payment to M.E.S.	*-50*	...	*-50*
79	*2,26,500*	(viii) *Deduct*—Value of stores issued on payment to other Government Departments.	*2,57,920*	...	*2,57,920*
		(11) Clothing—			
4,08,318	3,91,400	(i) Purchases	1,56,000	...	1,56,000
8	100	(ii) Value of stores returned ...	100	...	100
...	...	(iii) Customs duty	...	...	...
...	...	(iv) Experiments, trials and changes in war material in Burma.	100	...	100
861	1,200	(v) Bonus paid for greatcoats ...	...	...	...
...	...	(vi) *Deduct*—Value of stores issued on payment to M.E.S.	...	...	...
...	*7,000*	(vii) *Deduct*—Value of stores issued on payment to other Government Departments.	*9,000*	...	*9,000*
16,91,621	11,72,800	TOTAL CHARGES IN BURMA ...	8,88,160	...	8,88,160

46E.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS AND MILITARY ENGINEER SERVICE)—concld.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.
		II. CHARGES IN ENGLAND.			
		1. SECRETARY OF STATE.			
71	1,000	(1) Purchase and sale of stores ..	1,000	...	1,000
		2. HIGH COMMISSIONER.			
1,36,757	91,300	(1) Ordnance and clothing—Arsenal.	64,520	...	64,520
1,36,828	92,300	TOTAL CHARGES IN ENGLAND ...	65,520	...	65,520
18,28,449	12,65,100	**Total Sub-head *b*.** ...	9,53,680	...	9,53,680
27,25,348	19,75,080	**Total Minor Head 46E** ...	16,76,050	...	16,76,050

46G.—TRANSPORTATION.

Controlling Officer—G.O.C., Army in Burma.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.
		***a.* Embarkation and Railway Transport Staff.**			
		I. CHARGES IN BURMA.			
		(2*a*) Pay of Establishment—Permanent—			
6,410	5,460	(i) British other ranks ...	6,470	...	6,470
1,594	2,270	(ii) Clerks	2,310	...	2,310
...	210	(iii) Followers	210	...	210
107	90	(3*a*) Allowances, Honoraria etc.—Fixed	90	...	90
1,141	1,000	(4) Contingencies	1,600	...	1,600
9,252	9,030	TOTAL CHARGES IN BURMA ...	10,680	...	10,680
9,252	9,030	**Total Sub-head *a*.** ...	10,680	...	10,680

46G.—TRANSPORTATION—contd.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.
		***b.* Transportation Charges.**			
		I. CHARGES IN BURMA.			
		(7) Establishment Charges payable to other Governments, Departments etc.			
		Payments to Government of India on account of leave passage contributions—			
92,243	90,000	(i) Army officers and warrant officers.	82,000	...	82,000
...	300	(ii) Civilian officers (including non-superior officers of non-Asiatic domicile).	300	...	300
		(10) Travelling and out-station allowances—			
32.509	20,000	(i) Moves to and from Staff, Administrative and Regimental appointments.	20,000	...	20,000
19,112	25,000	(ii) Moves of Burman/Indian officers and other ranks and enrolled followers on furlough.	25,000	...	25,000
...	5,000	(iii) Moves of Reservists ...	3,130	...	3,130
		Moves of Administrative Services—			
...	5,000	(iv) Military Training (Students attending authorized courses of instruction).	5,000	...	5,000
...	500	(v) Educational Service ...	500	...	500
12,056	3,700	(vi) Supply and Transport Service	4,000	...	4,000
4,123	3,500	(vii) Army Veterinary Service ...	3,500	...	3,500
2,994	4,000	(viii) Ordnance Service (including Arms Inspection Branch).	3,000	...	3,000
14,654	8,000	(ix) Medical Service (except Medical Store Depot).	8,000	...	8,000
1,314	1,300	(x) Ecclesiastical establishments	1,300	...	1,300
5,838	5,000	(xi) Cantonment establishments ...	2,750	...	2,750
8,944	5,000	(xii) Miscellaneous Services (except the Medical Depot and the Military Engineer Service)	5,000	...	5,000
13,544	9,500	(xiii) Moves of Headquarters' Staffs.	9,000	...	9,000
2,07,331	1,85,800	Total carried over ...	1,72,480	...	1,72,480

46G.—TRANSPORTATION—contd.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.
2,07,331	1,85,800	Total brought forward ...	1,72,480	...	1,72,480
		b. **Transportation Charges**—*contd.*			
		I CHARGES IN BURMA—contd.			
		(11) Rail Charges—			
27,712	30,000	(i) Reliefs of units	20,000	...	20,000
664	1,500	(ii) Reliefs of detachments ...	2,000	...	2,000
49,347	18,000	(iii) Moves of drafts and individuals	22,000	...	22,000
1,160	2,000	(iv) Moves of Burman/Indian Officers and other ranks and enrolled followers, on furlough.	1,000	...	1,000
...	500	(v) Moves of Reservists ...	150	...	150
		Moves of Administrative Services—			
*	5,000	(vi) Military Training (Students attending authorized courses of instruction).	5,000	...	5,000
...	200	(vii) Educational Service. ...	200	...	200
3,120	1,500	(viii) Supply and Transport Service	3,750	...	3,750
602	100	(ix) Army Veterinary Service ...	500	...	500
446	300	(x) Ordnance Service (including Arms Inspection Branch).	2,000	...	2,000
5,110	2,000	(xi) Medical Service (except Medical Store Depot).	3,000	...	3,000
...	...	(xii) Ecclesiastical establishments ...	...	...	...
...	...	(xiii) Cantonment establishments ...	50	...	50
13,591	800	(xiv) Miscellaneous Services (except the Medical Store Depot and the Military Engineer Service).	1,000	...	1,000
3,236	200	(xv) Moves of Headquarters' Staffs	1,000	...	1,000
		Movement of Stores, equipment and animals—			
23,020	12,850	(xvi) Supply and Transport Stores and Animals.	12,000	...	12,000
22,315	18,000	(xvii) Ordnance Stores	17,000	...	17,000
1,971	1,500	(xviii) Miscellaneous Stores (except Medical and Military Engineer Services Stores).	2,000	...	2,000
1,081	700	(xix) Maintenance, depreciation and construction charges on military stock and accounting charges.	900	...	900
...	100	(xx) Empty haulage charges ...	100	...	100
3,60,706	2,81,050	Total carried over ...	2,66,130	...	2,66,130

* Included in "(11) (iii)".

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.

46G.—TRANSPORTATION – concld.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Carry on.	New.	Total.
		b. **Transportation Charges**—*concld.*			
		I. CHARGES IN BURMA—concld.			
3,60,706	2,81,050	Total Brought forward ...	2,66,130	...	2,66,130
		(12) Sea and Inland Water Charges—			
1,687	20,000	(i) Relief movements, including those connected with moves overseas.	...	...	...
50,546	45,000	(ii) Other movements of personnel, fighting services, including moves of students to and from authorized courses of instruction.	45,000	...	45,000
12,324	10,000	(iii) Furlough of Burman/Indian officers and other ranks and enrolled followers.	8,000	...	8,000
19,062	15,000	(iv) Other movements of personnel, all other services.	18,000	...	18,000
10,715	25,000	(v) Movements of Supply and Transport stores (excluding mechanical transport) between depots and between depots and units.	1,000	...	1,000
103	50	(vi) Mechanical transport stores and vehicles.	50	...	50
23,850	30,000	(vii) Ordnance stores between Arsenals.	5,000	...	5,000
1,428	2,000	(viii) Miscellaneous stores excluding Medical Store Depot and the M.E.S.	1,000	...	1,000
11,656	18,000	(13) Sea passage money on account of officers and others to and from England and Colonies including stations overseas.	18,000	...	18,000
44,531	7,000	(14) Hired Transport	7,000	...	7,000
...	...	(15) Charge for Launches ...	2,500	...	2,500
5,36,608	4,53,100	TOTAL CHARGES IN BURMA ...	3,71,680	...	3,71,680
		II. CHARGES IN ENGLAND.			
		1. SECRETARY OF STATE.			
1,36,770	1,40,000	(1) Sea Transport	1,40,000	...	1,40,000
776	1,000	(2) Land Transport and Miscellaneous	1,000	...	1,000
1,37,546	1,41,000	TOTAL CHARGES IN ENGLAND ...	1,41,000	...	1,41,000
6,74,154	5,94,100	Total Sub-head *b.* ...	5,12,680	...	5,12,680
6,83,406	6,03,150	Total Minor Head 46G. ...	5,23,360	...	5,23,360

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.

46H.—MISCELLANEOUS.

Controlling Officer—G.O.C., Army in Burma.

		I. CHARGES IN BURMA.			
		(10) Conservancy—			
49,292	50,550	(i) Conservancy charges paid to Cantonment authorities.	49,500	...	49,500
23,413	24,750	(ii) Other conservancy charges in Cantonment Stations.	25,850	...	25,850
193	...	(iii) Other conservancy charges in non-Cantonment Stations.	...	...	
200	100	(11) Hot Weather Establishments ...	200	...	200
12,238	12,000	(12) Administration of Telephones ...	14,500	...	14,500
2,026	2,000	(13) Incidental and Miscellaneous Expenses.	2,000	...	2,000
37,684	...	(14) Payments to other Government Department on account of printing work and supply of stationery and forms.	48,650	...	48,650
...	15,000	(15) Cost of forms obtainable from India.	15,000	...	15,000
2,004	2,000	(16) Anti-Malarial measures ...	2,000	...	2,000
...	1,000	(18) Miscellaneous donations and grants-in-aid to institutions and charitable and subsistence allowances.	500	...	500
...	...	(19) Maintenance of War Graves—			
...	...	(i) Expenditure	1,750	...	1,750
...	...	(ii) *Deduct*—Recoveries from the Imperial War Graves Commission.	*1,750*	...	*1,750*
...	...	(20) Books and Publications ...	1,000	...	1,000
1,27,050	1,07,400	TOTAL CHARGES IN BURMA ...	1,59,200	...	1,59,200
		II CHARGES IN ENGLAND.			
		2. HIGH COMMISSIONER.			
389	...	(1) Publications	2,000	...	2,000
389	...	TOTAL CHARGES IN ENGLAND ...	2,000	...	2,000
1,27,439	1,07,400	**Total Minor Head 46H** ...	1,61,200	...	1,61,200

461.—MILITARY ENGINEER SERVICE (INCLUDING STORES)

Controlling Officer—G.O.C., Army in Burma.

Accounts, 1937-38.	Allotments 1938-39.	Heads of Account.	*	Estimates, 1939-40. Carry on.	New.	Total.
		a. **Works—Buildings, Communications, Installations etc.**				
		I. CHARGES IN BURMA.				
		(10) Major Works-Accommodation—				
15,235	17,100	(i) Officers' quarters and messes.	...	...	...	...
36,676	...	(ii) British troops ...	...	1,09,412	...	1,09,412
4,16,530	24,700	(iii) Burman/Indian troops	461. *a* I(10) (iii)	46,500	15,100	61,600
...	...	(iv) Miscellaneous units	461. *a* I(10) (iv)	...	80,000	80,000
...	...	(v) Auxiliary and Territorial Forces	461. *a* I(10) (v)	27,520	...	27,520
...	...	(vi) Hospitals ...	...	...	...	...
5,013	...	(vii) Buildings and Depots, etc.	...	44,650	...	44,650
		(11) Major Works—Lands, Communications and Drainage—				
...	...	(i) Lands	...	...	...	...
...	...	(ii) Military roads in Cantonments.	...	...	...	...
...	...	(iii) Military roads outside Cantonments.	...	...	...	...
...	...	(iv) Railway sidings ...	...	...	...	...
...	...	(v) Drainage ...	...	...	...	...
...	...	(vi) Conservancy ...	...	14,000	...	14,000
		(12) Major Works—Installations—				
...	...	(i) Water supply ...	...	...	...	...
31,721	...	(ii) Electrical ...	461. *a* (12) (ii)	34,000	20,000	54,000
...	...	(iii) Ice	...	...	...	...
...	...	(iv) Miscellaneous ...	...	...	...	...
120	...	(13) Major Works—Special	...	...	...	...
47,301	20,000	(14) Minor Works ...	...	...	20,000	20,000
41,573	21,000	(15) Replacements affecting capital value.	...	21,200	...	21,200
5,073	15,000	(16) Furniture	...	19,000	...	19,000
631	...	(17) Losses	...	...	...	...
...	5,000	(18) Anti-Malarial Works ...	...	...	5,000	5,000
10,767	...	(19) Payments to other Departments for work done.	...	...	...	...
6,10,640	1,02,800	**Total Sub-head *a*.** ..	...	3,16,282	1,40,100	4,56,382

Heads of Account.	Description of Work.	Sanctioned Estimate.	Expenditure up to 30-11-38.	Estimates, 1939-40.		
				Carry on.	New.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.
	Major Works.					
	New Works.					
46I. *a*I (10) (iii).	Provision of an Institute at Mingaladon.	15,100	...	...	15,100	15,100
46I. *a*I (10) (iv).	Provision of Class II Veterinary Hospital at Maymyo.	52,100	...	...	40,000	40,000
46I. *a*I (10) (iv).	Bringing of Animal Transport Company Lines at Maymyo up to scale.	92,700	...	...	40,000	40,000
46I. *a*I (12) (ii).	Electrification of Burman Troops Lines in Maymyo, Mandalay and Rangoon.	97,500	...	...	20,000	20,000
	Works in Progress.					
46I. *a*I (10) (ii).	Provision of 2 Class VIII and 8 Class IX Quarters in Rangoon.	1,66,932	...	1,09,412	...	1,09,412
46I. *a*I (10) (iii).	Workshop and temporary accommodation for the Burma Sappers and Miners	44,074	13,842	4,000	...	4,000
46I. *a*I (10) (ii).	Bringing of Mountain Battery Lines at Maymyo up to scale.	95,603	9,240	42,500	...	42,500
46I. *a*I (10) (v).	Provision of 2 Class VIII and 2 Class IX Quarters in Rangoon.	*	...	27,520	...	27,520
46I. *a*I (10) (vii).	Provision of 4 Class IX Quarters for British Other Ranks in the Arsenal Estate at Mingaladon.	46,000	...	26,000	...	26,000
46I. *a*I (10) (vii).	Provision of certain technical accommodation at Mingaladon Arsenal.	27,455	...	18,650	...	18,650
46I. *a*I (11) (vi).	Renewal of Sewage System at Mingaladon.	24,000	...	14,000	...	14,000
46I. *a*I (12) (ii).	Renewal of internal electrical wiring at Mandalay, Mingaladon and Rangoon.	64,000	...	34,000	...	34,000

* Included under 46I. *a*I (10) (ii) above.

46I.—MILITARY ENGINEER SERVICE (INCLUDING STORES)—contd.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.
		b. **Maintenance**			
		Buildings, Communications etc.			
		(10) Military Buildings—			
1,91,049	2,22,000	(i) Expenditure	2,22,460	...	2,22,460
...	...	(ii) *Deduct*—Receipts on account of rents etc. from other Governments, Departments etc.	...	...	...
27,730	27,600	(11) Military roads in Cantonments ...	27,600	...	27,600
...	200	(12) Military roads outside Cantonments	200	...	200
36,176	28,400	(13) Furniture	30,400	..	30,400
		(14) Miscellaneous—			
22,396	25,000	(i) Expenditure	30,200	...	30,200
...	...	(ii) *Deduct*—Receipts on account of rents etc. from other Governments, Departments etc.	...	...	...
2,77,351	3,03,200	**Total Sub-head** *b.* ...	3,10,860	...	3,10,860
		c. **Maintenance and Operation—Installations.**			
		(10) Water supply—			
51,368	50,900	(i) Expenditure	51,000	...	51,000
41,331	*30,000*	(ii) *Deduct*—Recoveries for water supplied to Cantonments.	*35,000*	...	*35,000*
293	*14,800*	(iii) *Deduct*—Recoveries from other Governments, Departments etc.	*14,800*	...	*14,800*
		(11) Electrical—			
1,53,464	1,58,700	(i) Expenditure	1,64,700	...	1,64,700
73	*100*	(ii) *Deduct*—Recoveries from other Governments, Departments etc.	*100*	...	*100*
2,796	3,000	(13) Miscellaneous	3,000	...	3,000
4,552	8,700	(14) Renewals	9,000	...	9,000
768	300	(15) Telephones	275	...	275
1,71,251	1,76,700	**Total Sub-head** *c.* ...	1,78,075	...	1,78,075

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total

46I.—MILITARY ENGINEER SERVICE (INCLUDING STORES)—contd.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Carry on.	New.	Total
		d. **General Charges.**			
		(10) Rent for Hired buildings—			
22,721	31,500	(i) Expenditure	29,200	...	29,200
...	*1,500*	(ii) *Deduct*—Receipts from other Government Departments on account of rent for buildings hired on a non-repairing lease.	...	...	...
...	...	(iii) *Deduct*—Recoveries from officers on account of rent for furniture and hire of electric points	*1,200*	...	*1,200*
1,903	2,900	(11) Rent for land	2,000	...	2,000
3,682	4,000	(12) Rates and Taxes	5,800	...	5,800
...	...	(i) Expenditure	...	...	...
...	...	(ii) *Deduct*—Recoveries on account of Service Taxes.	*1,200*	...	*1,200*
2,505	2,500	(13) Payments for Railway sidings and platforms.	2,800	...	2,800
6,656	7,100	(14) Care of vacant buildings ...	7,100	...	7,100
37,467	46,500	**Total Sub-head *d*** ...	44,500	...	44,500
		e. **Establishments.**			
		I. CHARGES IN BURMA.			
66,166	92,180	(1*a*) Pay of Officers—Permanent ...	92,760	...	92,760
		(2*a*) Pay of Establishment—Permanent.—			
30,713	39,400	Engineering, clerical, drawing and menial establishments.	32,900	...	32,900
		(2*b*) Pay of Establishment—Temporary (Non-Contract)—			
49,205	49,700	Engineering, clerical, drawing and menial establishments.	65,200	...	65,200
13,223	14,000	(3*b*) Allowances, Honoraria etc.—Fluctuating.—	14,000	...	14,000
		(4) Contingencies—			
1,089	1,500	(i) Telephones	1,500	...	1,500
2,038	900	(ii) Compensation paid under the Workmen's Compensation Act.	900	...	900
6,086	7,500	(iii) Office and Other ...	5,300	...	5,300
		(7) Establishment charges payable to other Governments, Departments etc.—			
11,353	10,900	(i) Payments to the Government of India on account of leave contributions.	...	...	...
12,016	3,500	(ii) Payments to other Departments.	3,200	...	3,200
2,709	*4,070*	(8) *Deduct*—Establishment charges recoverable from other Governments, Departments etc.	*2,700*	...	*2,700*
1,89,180	2,15,510	TOTAL CHARGES IN BURMA ...	2,13,060	...	2,13,060

461.—MILITARY ENGINEER SERVICE (INCLUDING STORES)—concld.

Accounts 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.
		II. CHARGES IN ENGLAND.			
		1. SECRETARY OF STATE.			
470	5,000	(1) Pay and Allowances of Officers ...	6,000	...	6,000
	...	(2) Pay and Allowances of other ranks			
	3,000	(3) Other Charges			
470	8,000	TOTAL CHARGES IN ENGLAND ...	6,000	...	6,000
1,89,650	2,23,510	**Total Sub-head *e*.** ...	2,19,060	...	2,19,060
		***f.* Tools and Plant.**			
8,580	5,500	(10) Military Engineer Service expenditure.	13,000	...	13,000
643	200	(11) Payments to other Departments	150	...	150
218	*270*	(12) *Deduct*—Credits from other Departments.	*180*	...	*180*
9,005	5,430	**Total Sub-head *f*.** ...	12,970	...	12,970
−4,459	...	***g.* Stores**	...	...	...
−4,459	...	**Total Sub-head *g*.** ...	...	...	...
...	...	*h. Deduct*—**English Cost of Stores**	...	...	...
...	...	**Total Sub-head *h*.** ...	...	...	...
1	...	***i.* Military Engineer Service Advances.**	...	...	...
1	...	**Total Sub-head *i*.** ...	...	...	...
12,90,906	8,58,140	**Total Sub-heads *a* to *i*** ...	10,81,747	1,40,100	12,21,847
12,90,906	8,58,140	**Total Minor Head 461.** ...	10,81,747	1,40,100	12,21,847

46J.—AUXILIARY AND TERRITORIAL FORCES—contd.

Controlling Officer—G.O.C., Army in Burma.

Accounts, 1937-38.	Allotments 1938-39.	Heads of Account.	Estimates, 1939-40.		
			Carry on.	New.	Total.
		a. **Auxiliary Force.**			
		I. CHARGES IN BURMA.			
71,530	73,700	(1*a*) Pay of Officers—Permanent ...	79,440	...	79,440
		(2*a*) Pay of Establishment—Permanent—			
77,668	99,520	(i) British other ranks ...	86,000	...	86,000
38,277	38,000	(ii) Other Establishments ...	38,800	...	38,800
		(2*b*) Pay of Establishment—Temporary (Non-Contract).			
1,03,148	1,07,000	Members under training ...	1,12,000	...	1,12,000
1,981	2,300	(3*a*) Allowances, Honoraria etc.—Fixed	2,260	...	2,260
*	3,900	(3*b*) Allowances, Honoraria etc.—Fluctuating.	4,200	...	4,200
12,245	15,000	(4) Contingencies	14,000	...	14,000
		(7) Establishment charges payable to other Governments, Departments etc.—			
7,748	8,000	Payments to Government of India on account of leave contributions.	...	...	...
17,480	18,000	(9) Training grant	19,000	..	19,000
12,620	14,400	(10) (i) Transportation of Officers, British other ranks, watchers and other establishments.	13,400	...	13,400
19,430	18,000	(ii) Transportation of members under training and of unit stores connected with such training.	20,000	...	20,000
3,62,127	3,97,820	TOTAL CHARGES IN BURMA ...	3,89,100	...	3,89,100
3,62,127	3,97,820	**Total Sub-head *a*.** ...	3,89,100	...	3,89,100

* Shown under (2*b*).

46J.—AUXILIARY AND TERRITORIAL FORCES—concld.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total
		b. Territorial Force			
		I. CHARGES IN BURMA.			
		(1*a*) Pay of Officers—Permanent—			
42,962	79,140	(i) British officers	57,140	...	57,140
*	2,180	(ii) Burman officers	2,200	...	2,200
		(2*a*) Pay of Establishment—Permanent—			
21,815	24,170	(i) British other ranks ...	21,000	...	21,000
	850	(ii) Burman other ranks ...	850	...	850
9,714	10,610	(iii) Other establishments ...	8,200	...	8,200
		(2*b*) Pay of Establishment—Temporary (Non-Contract)—			
20,656	29,000	(i) Members under training ...	29,000	...	29,000
*	1,850	(ii) Clerical and menial establishment.	1,850	...	1,850
1,562	1,990	(3*a*) Allowances, Honoraria etc.—Fixed	1,600	...	1,600
5,355	5,500	(4) Contingencies	5,500	...	5,500
		(7) Establishment charges payable to other Governments, Departments etc.—			
4,438	11,690	Payments to the Government of India on account of leave contributions.	...	...	...
9,626	8,000	(9) Training grant	8,050	...	8,050
18,926	12,000	(10) Transportation	19,000	...	19,000
1,35,054	1,86,980	TOTAL CHARGES IN BURMA ...	1,54,390	...	1,54,390
1,35,054	1,86,980	**Total Sub-head *b*.** ...	1,54,390	...	1,54,390
4,97,181	5,84,800	**Total Minor Head 46J.** ...	5,43,490	...	5,43,490

* Shown under (2*b*).

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.

46K.—ROYAL AIR FORCE.

Controlling Officer—G.O.C., Army in Burma.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Carry on.	New.	Total.
		I. CHARGES IN BURMA.			
72,286	35,000	(1) Contribution to the Air Ministry by way of refund of Excise Duty on Motor Spirit supplied to the Royal Air Force.	60,000	...	60,000
1,706	1,500	(2) Miscellaneous charges payable to the Air Ministry.	4,000	...	4,000
73,992	36,500	TOTAL CHARGES IN BURMA ...	64,000	...	64,000
73,992	36,500	**Total Minor Head 46K. ...**	64,000	...	64,000

46L.—ROYAL NAVY.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Carry on.	New.	Total.
		II. CHARGES IN ENGLAND.			
		I. SECRETARY OF STATE.			
...	...	Contributions towards the expenses of His Majesty's ships employed in Eastern waters.	...	...	...
...	...	TOTAL CHARGES IN ENGLAND ...	...	...	...
...	...	**Total Minor Head 46L. ...**	...	...	...

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Estimates, 1939-40. Carry on	New.	Total.

47.—DEFENCE SERVICES—NON-EFFECTIVE.

3,67,184	4,61,000	A. ARMY	47A	4,28,500	...	4,28,500
...	...	FOR ROUNDING	...	+500	...	+500
3,67,184	4,61,000	Total 47 ...	...	4,29,000	...	4,29,000

47A.—ARMY.

		a. **Rewards for Military Services.**			
		I. CHARGES IN BURMA.			
404	...	(1) Payments in connection with Victoria Cross, Military Cross, Order of British India, Indian Order of Merit, etc.	...	...	...
429	500	(2) Annuities and Gratuities ...	500	...	500
395	...	(3) Jangi-Inams	500	...	500
...	500	(4) Decorations and Medals ...	...	...	...
1,228	1,000	TOTAL CHARGES IN BURMA ...	1,000	...	1,000
1,228	1,000	**Total Sub-head *a*.** ...	1,000	...	1,000

* No. of Detailed Account, if any.

47A.—ARMY—concld.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40. Carry on.	New.	Total.
		***b*. Pensions.**			
		I. CHARGES IN BURMA.			
3,300	1,400	(1) Pensions and Gratuities to Europeans and their families.	500	...	500
5,231	12,000	(2) Pensions and Gratuities to Burmans/Indians and their families.	15,000	...	15,000
...	20,000	(3) Payments of commuted value of pensions under Civil Rules.	20,000	...	20,000
...	...	(4) Payments of commuted value of pensions under Military Rules.	...	...	...
3,57,425	4,25,600	(5) Payments to Government of India on account of pension contributions.	3,90,000	...	3,90,000
3,65,956	4,59,000	TOTAL CHARGES IN BURMA ...	4,25,500	...	4,25,500
3,65,956	4,59,000	**Total Sub-head *b*** ...	4,25,500	...	4,25,500
		II. CHARGES IN ENGLAND.			
		1. SECRETARY OF STATE.			
...	1,000	(1) Share of pensions of British Troops (2) Payment to the War Office ... (3) Payment to Government of India for pensions at Indian rates (4) Miscellaneous	2,000	...	2,000
...	1,000	TOTAL CHARGES IN ENGLAND ...	2,000	...	2,000
3,67,184	4,60,000	**Total Sub-heads *a* and *b*.** ...	4,26,500	...	4,26,500
3,67,184	4,61,000	**Total Minor Head 47A.** ...	4,28,500	...	4,28,500

48.—FRONTIER FORCE.

Controlling Officer—Inspector-General, Burma Frontier Force.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Estimates, 1939-40. Carry on.	New.	Total.
58,25,583	59,07,570	(A) EFFECTIVE CHARGES ...	48 (A)	56,39,193	1,86,260	58,25,453
99,389	1,68,430	(B) NON-EFFECTIVE CHARGES ...	48 (B)	1,96,600	...	1,96,600
...	...	FOR ROUNDING ...	...	−53	...	−53
59,24,972	60,76,000	**Total** ...	...	58,35,740	1,86,260	60,22,000

Detailed Account 48 (A).—EFFECTIVE CHARGES.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Carry on.	New.	Total.
1,23,757	1,26,160	A. SUPERINTENDENCE ...	48(A) A	1,19,730	...	1,19,730
44,86,789	45,33,990	B. FRONTIER FORCE ...	48(A) B	43,35,320	...	43,35,320
1,92,773	2,10,260	C. HOSPITAL CHARGES ...	48(A) C	1,92,450	...	1,92,450
7,16,126	7,62,510	D. FOOD SUPPLY ...	48(A) D	5,17,740	...	5,17,740
33,307	33,700	E. PYAWBWE STUD FARM ...	48(A) E	36,500	...	36,500
2,30,188	2,16,977	F. WORKS	48(A) F	37,000	1,86,260	2,23,260
...	...	G. TRANSPORT	48(A) G	3,57,000	...	3,57,000
42,865	23,973	H. CHARGES IN ENGLAND ...	48(A) H	43,453	...	43,453
−222	...	I. LOSS OR GAIN BY EXCHANGE	...	...	...	...
58,25,583	59,07,570	**Total** ...	...	56,39,193	1,86,260	58,25,453

Detailed Account 48 (A) A.—SUPERINTENDENCE.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Carry on.	New.	Total.
55,864	56,640	(1*a*) Pay of Officers—Permanent ...	56,640	...	56,640
1,005	...	(1*b*) Pay of Officers—Temporary (Non-Contract).	...	...	...
32,383	36,000	(2*a*) Pay of Establishment—Permanent	38,000	...	38,000
3,160	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	210	...	210
10,148	9,580	(3*a*) Allowances, Honoraria etc.—Fixed	9,580	...	9,580
7,061	6,200	(3*b*) Allowances, Honoraria etc.—Fluctuating.	7,000	...	7,000
6,747	6,500	(4) Contingencies	6,500	...	6,500
7,389	11,240	(7) Establishment charges payable to other Governments, Departments etc.	1,800	...	1,800
1,23,757	1,26,160	**Total** ...	1,19,730	...	1,19,730

* No. of Detailed Account, if any.

48.—FRONTIER FORCE—contd.

Detailed Account 48 (A) B.—FRONTIER FORCE.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Estimates, 1939-40. Carry on.	New.	Total.
4,51,161	5,40,000	(1*a*) Pay of Officers—Permanent ...		4,85,000	...	4,85,000
		(2*a*) Pay of Establishment—Permanent—				
18,64,294	19,47,180	(i) Force		19,28,000	...	19,28,000
1,33,107	1,28,020	(ii) Office Establishment ...		1,35,000	...	1,35,000
		(2*b*) Pay of Establishment—Temporary (Non-Contract)—				
10,846	12,170	(i) Force		10,000	...	10,000
7,069	4,900	(ii) Office Establishment ...		3,260	...	3,260
6,47,998	6,73,220	(3*a*) Allowances, Honoraria etc.—Fixed		6,68,000	...	6,68,000
2,66,841	2,00,000	(3*b*) Allowances, Honoraria etc.—Fluctuating.		2,74,000	...	2,74,000
		(4) Contingencies—				
	2,59,000	(i) Ponies and baggage animals. Purchase and feed of—		2,46,000	...	2,46,000
	26,500	(ii) Saddlery. Purchase and maintenance of—		28,500	...	28,500
	14.500	(iii) Veterinary charges ...		12,600	...	12,600
	1,62.200	(iv) Arms, accoutrements and target charges.		2,05,800	...	2,05,800
	1,02,000	(v) Clothing, tarpaulins and waterproof sheets.		1,42,700	...	1,42,700
	1,15,200	(vi) Mule transport ...		...	...	...
9,89,713	32,800	(vii) Motor transport ...		...	...	...
	28,400	(viii) Other transport ...		...	...	...
	2,000	(ix) Boat and tent charges ...		1,900	...	1,900
	11.500	(x) Visual signalling ...		11,200	...	11,200
	17,400	(xi) Wireless charges ...		18,250	...	18,250
	5,200	(xii) Rents, rates and taxes ...		6,480	...	6,480
	9,500	(xiii) Lighting and power ...		10,000	...	10,000
	8,700	(xiv) Conservancy ...		7,780	...	7,780
	60,700	(xv) Menials' pay ...		60,700	...	60,700
	21,200	(xvi) Office expenses ...		18,000	...	18,000
	13,200	(xvii) Miscellaneous unclassified		20,000	...	20,000
17,691	17,000	(6) Charge for Launches ...		...	...	...
98,069	1,13,600	(7) Establishment charges payable to other Governments, Departments etc.		34,300	...	34,300
...	7,900	(8) Contribution to Battalions for education of Sepoys and N.C.Os.		7,850	...	7,850
44,86,789	45,33,990	**Total** ...		43,35,320	...	43,35,320

* No. of Detailed Account, if any.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	Estimates, 1939-40.		
			Carry on.	New.	Total.

48.—FRONTIER FORCE—contd.

Detailed Account 48 (A) C.—HOSPITAL CHARGES.

4,197	4,200	(1*a*) Pay of Officers—Permanent ...	2,880	...	2,880
7,004	6,600	(1*b*) Pay of Officers—Temporary (Non-Contract).	4,800	...	4,800
64,678	64,770	(2*a*) Pay of Establishment—Permanent	65,550	...	65,550
8,383	12,550	(2*b*) Pay of Establishment—Temporary (Non-Contract).	9,260	...	9,260
25,872	25,990	(3*a*) Allowances, Honoraria etc.—Fixed	22,760	...	22,760
11,938	12,400	(3*b*) Allowances, Honoraria etc.—Fluctuating.	12,000	...	12,000
65,045	78,550	(4) Contingencies	70,000	...	70,000
5,656	5,200	(7) Establishment charges payable to other Governments, Departments etc.	5,200	...	5,200
1,92,773	2,10,260	Total ...	1,92,450	...	1,92,450

Detailed Account 48 (A) D.—FOOD SUPPLY.

3,707	3,890	(2*a*) Pay of Establishment—Permanent	3,830	...	3,830
657	780	(2*b*) Pay of Establishment—Temporary (Non-Contract).	780	...	780
1,488	1,670	(3*a*) Allowances, Honoraria etc.—Fixed	1,650	...	1,650
7,10,274	7,56,170	(4) Contingencies	5,11,480	...	5,11,480
7,16,126	7,62,510	Total ...	5,17,740	...	5,17,740

Detailed Account 48 (A) E.—PYAWBWE STUD FARM.

1,296	1,300	(2*a*) Pay of Establishment—Permanent.	1,300	...	1,300
3,941	4,400	(3*b*) Allowances, Honoraria etc.—Fluctuating.	4,200	...	4,200
28,070	28,000	(4) Contingencies	31,000	...	31,000
33,307	33,700	Total ...	36,500	...	36,500

Detailed Account 48 (A) F.—WORKS.

2,21,419	2,13,977	(1) Frontier Force	34,000	1,85,000	2,19,000
8,769	3,000	(2) Pyawbwè Stud Farm	3,000	1,260	4,260
2,30,188	2,16,977	Total ...	37,000	1,86,260	2,23,260

48.—FRONTIER FORCE—concld.

Detailed Account 48 (A) G.—TRANSPORT.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Estimates, 1939-40. Carry on.	New.	Total.
...	...	(1) Mule Transport ...	...	1,78,520	...	1,78,520
...	...	(2) Motor Transport ...	...	41,440	...	41,440
...	...	(3) Rail Transport ...	...	47,300	...	47,300
...	...	(4) Charge for Launches ...	...	19,000	...	19,000
...	...	(5) Other Transport ...	...	70,740	...	70,740
...	...	Total ...		3,57,000	...	3,57,000

Detailed Account 48 (A) H.—CHARGES IN ENGLAND.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Carry on.	New.	Total.
...	20,000	*a*. Secretary of State	...	30,000	...	30,000
		b. High Commissioner.				
27,630	2,133	(1) Leave and Deputation Salaries and Sterling Overseas Pay †.		2,133	...	2,133
15,235	1,840	(2) Stores ...	..	11,320	...	11,320
42,865	23,973	Total ...		43,453	...	43,453

48 (B).—FRONTIER FORCE—NON-EFFECTIVE CHARGES.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Carry on.	New.	Total.
97,023	1,14,930	A. ESTABLISHMENT CHARGES PAYABLE TO OTHER GOVERNMENTS, DEPARTMENTS ETC.	...	1,32,100	...	1,32,100
2,366	53,500	B. PENSIONARY CHARGES ...	48 (B) B.	64,500 ...	... ...	64,500 ...
99,389	1,68,430	Total ...	...	1,96,600	...	1,96,600

Detailed Account 48 (B) B.—PENSIONARY CHARGES.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Carry on.	New.	Total.
2,366 (i)–(iii)	48,000	(i) PENSIONS AND GRATUITIES ...		48,000	...	48,000
	5,000	(ii) COMMUTATION OF PENSIONS ...		15,000	...	15,000
	500	(iii) COMPASSIONATE ALLOWANCES ...		500	...	500
...	...	(iv) COMPASSIONATE FUND ALLOWANCES		1,000	...	1,000
2,366	53,500	Total ...		64,500	...	64,500

* No. of Detailed Account, if any.
† Represents Sterling Overseas Pay.

Accounts, 1937-38.	Allotments, 1938-39.	Heads of Account.	*	Estimates, 1939-40. Carry on.	New.	Total.

49.—MISCELLANEOUS ADJUSTMENTS BETWEEN BURMA AND THE FEDERATED SHAN STATES.

23,67,200	22,37,600	A. CUSTOMS IMPORT DUTIES ...	...	16,45,000	...	16,45,000
8,86,500	11,89,100	B. EXCISE DUTIES	49B	12,23,620	...	12,23,620
10,50,000	22,50,000	C. TAXES ON INCOME	...	20,11,100	...	20,11,100
12,000	23,200	D. LIQUOR EXCISE	...	20,800	...	20,800
1,92,000	29,100	E. ROYALTIES ON LAC, CUTCH AND CHARCOAL.	49E	6,300	...	6,300
...	5,000	F. CURRENCY	...	7,800	...	7,800
...	...	G. MINT	...	60,800	...	60,800
...	...	H. STATE LOTTERY	...	48,080	...	48,080
...	...	FOR ROUNDING ...	...	+500	...	+500
45,07,700	57,32,000	Total ...		50,24,000	...	50,24,000

Detailed Account 49B.—EXCISE DUTIES.

4,49,500	6,00,000	*a.* Motor Spirit	5,50,000	...	5,50,000
1,29,000	1,26,000	*b.* Kerosene	1,26,000	...	1,26,000
24,500	35,000	*c.* Sugar	81,000	...	81,000
1,81,500	2,70,000	*d.* Matches	1,90,000	...	1,90,000
...	300	*e.* Cigarettes	720	...	720
1,02,000	1,57,800	*f.* Salt	2,75,900	...	2,75,900
8,86,500	11,89,100	Total ...	12,23,620	...	12,23,620

Detailed Account 49E.—ROYALTIES ON LAC, CUTCH AND CHARCOAL.

1,89,000	25,900	*a.* Lac	4,100	...	4,100
1,800	2,000	*b.* Cutch	1,000	...	1,000
1,200	1,200	*c.* Charcoal	1,200	...	1,200
1,92,000	29,100	Total ...	6,300	...	6,300

* No. of Detailed Account, if any.

APPENDICES

APPENDIX I.

CONTRIBUTIONS TO DEPUTY COMMISSIONERS LOCAL FUNDS.

Head of Account.	301. *c.*	31B *k.*	32B *a.*	41G. *a.*	45Q. (3).	Total.
Purpose of Contribution / Name of District.	Primary Education.	Medical.	Public Health.	Maintenance of District Communications.	Miscellaneous.	
Lower Burma.						
Hill District of Arakan ...	8,100	200	2,700	3,000	...	14,000
Salween	27,798	6,995	5,580	...	...	40,373
Upper Burma.						
Bhamo	53,398	...	1,009	3,379	4,065	61,851
Katha	1,480	...	...	...	...	1,480
Myitkyina	17,371	...	...	7,805	670	25,846
Upper Chindwin ...	1,850	...	...	6,120	...	7,970
Total ...	1,09,997	7,195	9,289	20,304	4,735	1,51,520
Rounding ...	+3	+5	+1	...	+5	+14
Grand Total ...	1,10,000	7,200	9,290	20,304	4,740	1,51,534

APPENDIX II.

DEFENCE DEPT. ESTIMATES.

Details of New Expenditure other than Works.

Major Head, Minor Head, Sub-heads and Primary Units.	Description of Expenditure.	Provision in Estimates.	Balance to be provided in future years.	
		1939-40.	Non-recurring Total.	Recurring average annual.
(1)	(2)	(3)	(4)	(5)
		Rs.	Rs.	Rs.
28F. *a.* ...	Annual subscription to the International Institute of Agriculture at Rome.	8,000	...	8,000
	Total 28 ...	8,000	...	8,000
30I. *c.* (3) ...	Increase in the fixed Government contribution to the Deputy Commissioner's Local Fund, Myitkyina (Hills), to enable it to meet the cost of Schools in the Putao, Sumprabum, Triangle and Laukhaung Subdivisions and in the Hukawng Valley in the Kamaing Subdivision.	4,500	...	4,500
	Total 30 ...	4,500	...	4,500
31B. *k.* (3) ...	Increase in the fixed amount of the Government contribution to the Deputy Commissioner's Local Fund, Myitkyina (Hills), in order to meet the cost of two Kachin Midwives.	1,200	...	1,200
	Total 31 ...	1,200	...	1,200
32B. *a* (3) ...	Contribution to the Deputy Commissioner's Local Fund, Myitkyina (Hills), to enable it to provide for public health services in the areas under its control.	5,300	...	5,300
	Total 32 ..	5,300	...	5,300
34C. *a.* (9)	Grant of scholarships to three Chin students at the Veterinary College, Insein.	440	...	440
	Total 34 ...	440	...	440
36(A) *e.* (10)	Contribution towards the construction of an additional carpentry building in the Jinghpaw Baptist School, Myitkyina.	1,400	...	...
	Total 36 ...	1,400	...	...
41G. *a.* (3) ...	Increase in the fixed Government contribution to the Deputy Commissioner's Local Fund, Myitkyina (Hills) for maintenance of roads.	23,196	...	23,196
	Total 41 ...	23,196	...	23,196
46B. *j.* I. (9)	Grant-in-aid for construction of non-Christian burial grounds at Mingaladon.	2,000	...	...
	Total 46B. ...	2,000	...	...
46D. I. (10)	Grant for new equipment	23,00,000	...	...
	Total 46D. ...	23,00,000	...	...

APPENDIX III.—STRENGTH OF THE ARMY IN BURMA.

Comparative Statement of Authorized Establishments on the 1st April 1938 and the 1st April 1939.

—	1939-40.							1938-39.							Remarks.
	Officers with King's Commissions.	British other ranks.	Burman/ Indian Officers.	Burman/ Indian other ranks.	Clerks and other Civilians.	Followers.	Reservists other ranks.	Officers with King's Commissions.	British other ranks.	Burman/ Indian Officers.	Burman/ Indian other ranks.	Clerks and other Civilians.	Followers.	Reservists other ranks.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
HEAD 46A.															
Fighting Services.															
(a) Mountain Artillery	4	...	4	271	...	27	...	4	...	4	271	...	27	...	See Note 1.
(b) R. A. Defence	...	2	...	9	...	2	...	...	2	...	9	...	2	..	
(c) Engineers—Sappers and Miners ...	7	8	11	567	...	46	...	6	7	8	442	...	28	...	See Note 2.
(d) Infantry, British	50	1,726	...	...	...	112	...	56	1,726	2	84	...	112	...	" " 3.
(e) Infantry, Burma Rifles	52	2	84	3,220	...	244	560	52	...	84	3,220	...	244	560	" " 4.
(f) Reserve of Officers	76	...	...	...	...	..	...	52	...	...	...	...	...	...	" " 5.
Total Head 46A ...	189	1,738	99	4,067	...	431	560	170	1,735	98	4,026	...	413	560	
Head 46B.															
Administrative Services.															
(a) Education	1	3	1	...	5	...	...	1	3	1	...	7	...	...	See Note 6.
(b) Supply and Transport Services—															
(i) Supply Depots	5	11	...	...	51	90	...	5	11	...	...	51	90	...	
(ii) Animal Transport ...	1	1	2	119	2	25	...	1	1	2	119	2	25	...	" " 7.
(iii) Mechanical Transport ...	...	1	...	1	...	...	...	...	1	...	1	...	...	...	
(c) Veterinary	1	...	2	3	1	...	...	1	...	2	3	1	...	...	

25—B-2,

(d) Ordnance	6	27	...	64	28	3	...	5	27	...	64	28	3	...	" " 8.
(e) Medical—															
(i) British Military Hospitals ...	24	23	...	...	6	...	...	22	23	...	...	6	...	...	" " 9.
(ii) Burman/Indian Military Hospitals.	11	1	16	...	...	...	...	11	1	14	...	...	...	...	" " 10.
(iii) Hospital Corps	1	1	1	159	...	167	235	1	1	1	158	...	156	235	" " 11.
(f) Military Accounts	4	...	...	...	103	17	...	4	...	...	...	101	17	...	" " 12.
(g) Cantonments (and Military Estates)	1	...	...	...	6	2	...	1	...	...	...	6	2	...	
(h) Record, Reservists and Recruiting Centre.	1	...	...	14	8	1	...	1	...	...	14	8	1	...	
(i) Religious Teachers in Burman Units	...	...	...	...	4	...	...	...	...	...	...	4	...	...	
Total Head 46B ...	56	68	22	360	214	305	235	53	68	20	359	214	294	235	

NOTES.

GENERAL.

A. Departmental Officers (e.g. Commissaries, etc.) holding King's Commission, Lady Nurses and Civilian Gazetted Officers of Superior Services are included in columns 2 and 9.
B. Followers include artificers and menials.

HEAD 46A.

1. One Battery of Mountain Artillery is on loan to Burma from India.
2. This includes one Indian Field Company of Sappers and Miners on loan to Burma from India, and the First Field Company The Burma Sappers and Miners. The Burma Field Company is in process of formation and the Indian Field Company will be returned to India as soon as the Burma Field Company is ready to replace it.
3. Under column 2 the decrease of 6 is due to the introduction of Warrant Officers Class III, who however do not increase the authorized establishment under column 3. The decreases under columns 4 and 5 are due to the disbandment of the Indian Platoons attached to the two British Battalions as a result of reorganization.
4. The increase of 2 under column 3 is due to the employment of two B.O.R. Instructors with the Burman Company attached to the 1st Battalion, The Burma Rifles.
5. The increase under column 2 is attributable to the introduction of an Army in Burma Reserve of Officers with an establishment of 76. The figure under column 9 represents the number of officers of the Army in Indian Reserve who were resident in Burma on 1st April 1938.

HEAD 46B.

6. The figure under column 6 represents Queens Army and Short Service School Mistresses and two Army Language teachers. The Army Language teachers have been returned to India as instruction in Urdu is no longer required in the Burma Army.
7. One Animal Transport Company is on loan to Burma from India until the Burma Animal Transport Company, the raising of which will shortly commence, is ready to replace it.
8. The increase under column 2 is due to the addition of one Departmental Officer to the establishment of the Rangoon Arsenal.
9. The increase under column 2 is due to the additional Lady Nurse who has been authorized for each of the two British Military Hospitals.
10. The increase under column 4 is due to the additional Sub-Assistant Surgeon who has been authorized for each of the two Burma Military Hospitals.
11. As a result of the replacement of the Company of the Indian Hospital Corps by the Burma Hospital Corps certain additions to the establishment were necessary. These increases are shown under columns 5 and 7.
12. The increase under column 6 is due to additional establishment which has been authorized to cope with the increased work of the office.

APPENDIX III.—STRENGTH OF THE ARMY IN BURMA—*concld.*

Comparative Statement of Authorized Establishment on the 1st April 1938 and the 1st April 1939.

—	1939-40.							1938-39.							
	Officers with King's Commissions	British other ranks.	Burman/ Indian Officers.	Burman/ Indian other ranks.	Clerks and other Civilians.	Followers.	Reservists other ranks.	Officers with King's Commissions.	British other ranks.	Burman/ Indian Officers.	Burman/ Indian other ranks.	Clerks and other Civilians.	Followers.	Reservists other ranks.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
HEAD 46C.															
Manufacturing Establishments.															
(*a*) Medical Store Depot	1	...	3	...	22	39	...	1	...	3	...	21	39	...	See Note 13.
(*b*) Bakeries	...	...	...	...	...	19	...	...	...	...	...	...	19	...	
Total Head 46C ...	1	...	3	...	22	58	...	1	...	3	...	21	58	...	
HEAD 46D.															
Headquarters' Staffs.															
(*a*) Headquarters, Army in Burma ...	15	11	...	...	24	9	...	15	11	...	...	16	9	...	See Note 14.
(*b*) Headquarters, Rangoon Brigade Area	3	2	...	...	2	3	...	3	2	...	...	2	3	...	
(*c*) Station Staff Offices	1	...	...	...	2	2	...	1	...	...	...	2	2	...	" " 15.
Total Head 46D ...	19	13	...	...	28	14	...	19	13	...	...	20	14	...	

HEAD 46G.															
Transportation.															
Embarkation Staff	...	1	...	...	1	1	...	...	1	...	...	1	1	...	„ „ 16.
HEAD 46I.															
Military Engineer Service	6	3	...	...	69	23	...	6	3	...	...	69	23	...	
HEAD 46J.															
Auxiliary and Territorial Forces.															
(*a*) Auxiliary Force, Permanent Staff ...	5	22	...	...	...	...	...	5	22	...	...	...	...	...	„ „ 17.
(*b*) Territorial Force, Permanent Staff	5	6	2	...	...	...	...	5	6	2	...	...	...	...	„ „ 18.
Total Head 46J. ...	10	28	2	...	...	...	...	10	28	2	...	...	...	...	
TOTAL (ARMY IN BURMA) ...	281	1,851	126	4,427	334	832	795	259	1,848	123	4,385	325	803	795	

HEAD 46C.

13. The increase under column 6 is due to additional establishment which has been sanctioned to cope with the increased work of the Depot.

14. The increase under column 6 is due to the additional establishment which has been authorized to cope with the additional work devolving upon the Headquarters after Separation.

15. There are three Station Staff Offices in Burma. Only one officer is included under columns 2 and 9. He is in charge of the Station Staff Office, Rangoon. The Station Staff Offices Maymyo and Mandalay, are in charge of Regimental Officers who are included under the Head 46A.

16. The Embarkation Officer is not shown here as he is also the Station Staff Officer' Rangoon and has been included under minor head " D ".

HEAD 46J.

17. Under columns 2 and 9 are included the Adjutants of the Five Units of the Burma Auxiliary Force.

18 Under columns 2 and 9 are included the Adjutant of the Rangoon U.T.C., B.T.F., and the British officers of the 11th Battalion The Burma Rifles, B.T.F.

APPENDIX IV.

Comparative Statement of Authorised Establishments of Animals on the 1st April 1938 and the 1st April 1939.

	1939-40.			1938-39.		
(1)	Officers' chargers. (2)	Officers' riding ponies. (3)	Mules. (4)	Officers' chargers. (5)	Officers' riding ponies. (6)	Mules. (7)
Army in Burma.						
I. Fighting Units—						
(*a*) Artillery ...	6	24	132	6	24	132
(*b*) Engineers S.&M.	8	(*a*)4	24	8	1	24
(*c*) Infantry ...	(*b*)66	...	(*c*)208	62	...	228
II. S. & T.—						
A.T. Company ...	1	7	(*d*)192	1	7	192
Total Army in Burma ...	81	35	556	77	32	576

NOTES.—(*a*) The increase of 3 is due to the inclusion of 3 ponies for the 1st Field Company Burma Sappers and Miners.

(*b*) The increase of 4 is due to revised Peace Establishment authorised for the Burma Rifles.

(*c*) The net decrease is due to the reduction of 24 mules in the two British Infantry Battalions and the addition of 4 mules in the four Battalions of the Burma Rifles, on account of reorganisation.

(*d*) 96 draught and 96 pack mules.

APPENDIX V.

List of Units and Principal Establishments for which Provision has been made in these Estimates.

Headquarters, Army in Burma.
Headquarters, Rangoon Brigade Area.
Three Station Staff Offices.

* One Mountain Battery, Royal Artillery.
Royal Artillery Staff, Rangoon Port Defences.

† Two Field Companies, Sappers and Miners.

Two Battalions British Infantry.
Four Battalions Burma Infantry.

‡ The Army in Burma Reserve of Officers.

One Field Brigade, Royal Artillery, Burma Auxiliary Force.
Four Battalions, Auxiliary Force Infantry.

One Territorial Battalion, Burma Infantry.
One University Training Corps.

Military Engineer Service.

Educational Supervising and Instructional Staff.
One Burma Army School of Education.

* One Animal Transport Company.
Mechanical Transport Maintenance Staff.
Three Supply Depôts.
Four Bakeries.

Two British Military Hospitals.
Two Burma Military Hospitals.
One Combined Detention Hospital.
One Burma Hospital Company.

One Veterinary Hospital.
Two Branch Veterinary Hospitals.

The Record, Reservist and Recruiting Centre.

The Medical Store Depôt.

Embarkation and Railway Transport Staff.

One Burma Army School of Instruction.

One Arsenal.

Military Accounts Department.

Notes.—* On loan from the Government of India.
† Includes one Indian Field Company Sappers on loan from the Government of India and the 1st Field Company, Burma Sappers and Miners, in process of formation.
‡ In process of formation.

APPENDIX 3.

STATEMENT SHOWING DETAILS OF THE OFFICERS AND ESTABLISHMENT PROVIDED FOR IN THE BUDGET ESTIMATES, 1939-40.

PART I.—OFFICERS.

PART I.—OFFICERS.

1. CUSTOMS.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
	A. SEA CUSTOMS—CHARGES AT THE PORTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	***a.* Rangoon.**									
	Permanent.									
1	Collector of Customs	2,550	...	£13⅓=177-12	165	131-4	...	...	3,024	
1	Assistant Collector of Customs ...	1,250	...	£30=400	150	131-4	...	...	1,931-4	72,700
1	Assistant Collector of Customs ...	650	200	...	120	84	...	...	1,054	
1	Assistant Collector of Customs ...	625	100	...	...	84	...	...	809	
1	Head Appraiser	700	...	...	...	...	...	...	700	
1	Auditor	640	...	...	...	...	...	...	640	45,800
1	Chief Inspector	550	...	...	...	...	...	...	550	
1	Chemical Examiner	520	...	...	...	...	...	...	520	
	Temporary.									
1	Accounts Officer	400	...	...	75	65-10	...	...	540-10	6,610
1	Special Chemical Adviser to Government	...	250	...	...	...	...	...	250	3,000

2. EXCISE DUTIES.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
	D. CHARGES RELATING TO THE SALT DEPARTMENT.									
	Permanent.									
1	Commissioner of Salt Revenue ...	...	200	...	...	...	...	...	200	
1	Collector of Salt Revenue	1,000	...	...	...	118-2	...	...	1,118-2	38,990
1	Superintendent of Salt Revenue ...	850	...	...	...	...	...	...	850	
1	Superintendent of Salt Revenue ...	700	...	...	...	84	...	...	784	

3. TAXES ON INCOME.

	A.—COLLECTION OF INCOME-TAX.									
	Permanent.									
1	Commissioner	2,550	...	£13½=177-12	165	120	...	...	3,012-12	36,120
	Permanent.									
3	Assistant Commissioners	1,500	...	...	...	120	...	...	1,620	
1	Assistant Commissioner	1,300	...	...	...	96	...	65-10	1,461-10	
1	Income-tax Officer	750	...	...	...	96	12	43-12	901-12	
1	Income-tax Officer	750	...	...	...	84	20	...	854	
1	Income-tax Officer	725	...	...	...	84	27	43-12	879-12	
1	Income-tax Officer	725	...	...	...	...	...	...	725	
1	Income-tax Officer	700	100	...	...	84	22	43-12	949-12	
1	Income-tax Officer	700	...	...	...	84	22	43-12	849-12	
1	Income-tax Officer	700	...	...	...	...	...	...	700	
1	Income-tax Officer	675	...	...	...	84	20	...	779	
1	Income-tax Officer	675	...	...	...	84	8	...	767	
2	Income-tax Officers	675	...	...	...	...	...	43-12	718-12	
1	Income-tax Officer	650	...	...	...	84	37	43-12	814-12	
1	Income-tax Officer	650	...	...	...	84	20	43-12	797-12	
2	Income-tax Officers	650	...	...	...	...	...	...	650	
1	Income-tax Officer	625	...	...	...	84	20	43-12	772-12	
2	Income-tax Officers	625	...	...	...	84	10	...	719	4,42,020
2	Income-tax Officers	625	...	...	...	...	...	...	625	
1	Income-tax Officer	600	...	...	...	84	19	43-12	746-12	
4	Income-tax Officers	600	...	-	...	...	...	...	600	
4	Income-tax Officers	575	...	...	...	...	...	...	575	

PART I.—OFFICERS. 3. TAXES ON INCOME—concld.

No	Description.	Pay.	Special pay.	Overseas pay.	Burma allowance.	Compensatory local allowance.	House allowance.	Other fixed allowances.	Total each per month.	Total provision.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	A.—COLLECTION OF INCOME-TAX —concld.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Permanent—concld.									
1	Income-tax Officer	525	...	...	...	72	20	43-12	660-12	
1	Income-tax Officer	500	...	...	...	72	22	...	594	
1	Income-tax Officer	500	...	...	...	72	20	...	592	
1	Income-tax Officer	500	...	...	...	...	...	...	500	
1	Income-tax Officer	475	...	...	...	72	19	43-12	609-12	
1	Income-tax Officer	475	...	...	...	72	15	43-12	605-12	
1	Income-tax Officer	450	...	...	...	60	20	...	530	
2	Income-tax Officers	425	...	...	...	...	...	...	425	
3	Income-tax Officers	400	...	...	...	...	...	...	400	
1	Income-tax Officer	375	...	...	...	...	...	...	375	
1	Income-tax Officer	350	...	...	...	...	...	...	350	
1	Assistant Income-tax Officer ...	350	...	...	...	48	20	...	418	
5	Assistant Income-tax Officers ...	350	...	...	...	...	...	...	350	
1	Assistant Income-tax Officer	300	...	...	...	...	...	...	300	
2	Assistant Income-tax Officers ...	250	...	...	...	...	...	...	250	

5. LAND REVENUE.

No	Description.	Pay.	Special pay.	Overseas pay.	Burma allowance.	Compensatory local allowance.	House allowance.	Other fixed allowances.	Total each per month.	Total provision.
	A. CHARGES OF ADMINISTRATION.									
	a. Oil Well Establishment.									
	Permanent.									
1	Warden	1,350	250	£25=333-5	150	...	...	100	2,183-5	41,800
1	Assistant Warden	650	150	£15=200	135	...	...	100	1,235	

	b. **Mogok Stone Tract Establishment.**									
	Permanent.									
1	Superintendent	250	...	...	...	24	...	96	370	4,440
	B. MANAGEMENT OF GOVERNMENT ESTATES.									
	a. **Government Estates Department (Rural).**									
	Permanent.									
1	Administrator of Government Estates ...	1,200	...	...	...	...	...	...	1,200	14,400
	Temporary.									
1	Colonization Officer	625	100	...	...	84	80	...	889	} 16,400
1	Colonization Officer	300	50	...	...	48	80	...	478	}
	c. **Government Estates Department (Rangoon Suburban Development.)**									
	Temporary.									
1	Rangoon Suburban Development Officer	650	100	...	...	84	38	100	972	11,840
	E. SURVEY AND SETTLEMENT.									
	a. **Revenue Survey—Provincial Survey Party.**									
	Permanent.									
1	Officer-in-charge	820	75	...	...	60	...	...	955	11,280
	c. **Settlement Operations.**									
	Permanent.									
1	Settlement Officer	1,350	150	...	135	...	...	...	1,635	}
1	Settlement Officer	1,200	150	£25=333·5	150	...	...	...	1,833·5	}
1	Settlement Officer (for 4 months) ...	1,200	150	£25=333·5	150	...	...	...	1,833·5	}
1	Settlement Officer (for 1 month) ...	1,200	150	£25=333·5	150	...	...	...	1,833·5	} 93,030
1	Settlement Officer (for 8 months) ...	1,000	100	...	...	...	...	...	1,100	}
1	Assistant Settlement Officer ...	750	100	£25=333·5	135	...	...	...	1,318·5	}
1	Assistant Settlement Officer ...	600	100	...	105	...	...	...	805	}
1	Assistant Settlement Officer ...	760	100	...	...	...	...	...	860	} 17,000
1	Assistant Settlement Officer ...	450	100	...	...	...	...	...	550	}

PART I.—OFFICERS. 5. LAND REVENUE—concld.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
	F. LAND RECORDS.									
	a. **Superintendence.**	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Permanent.									
1	Commissioner of Settlements and Land Records.	1,800	250	£30=400	165	120	...	...	2,735	33,220
1	Assistant Director of Land Records ...	1,250	...	...	...	108	...	...	1,358	36,730
1	Assistant Director of Land Records ...	1,150	...	...	...	108	...	...	1,258	
	b. **District Charges.**									
	Permanent.									
1	Superintendent of Land Records (Selection Grade).	1,000	...	...	...	108	...	...	1,108	2,33,300
1	Superintendent of Land Records (Selection Grade).	900	...	...	...	...	...	...	900	
3	Superintendents of Land Records ...	850	...	...	...	...	...	...	850	
1	Superintendent of Land Records ...	820	...	...	...	...	...	...	820	
1	Superintendent of Land Records (for 4 months.)	790	...	...	...	...	...	...	790	
3	Superintendents of Land Records ...	760	...	...	...	...	...	...	760	
1	Superintendent of Land Records ...	700	...	...	...	...	...	...	700	
1	Superintendent of Land Records ...	675	...	...	...	...	...	...	675	
4	Superintendents of Land Records ...	650	...	...	...	...	...	...	650	
1	Superintendent of Land Records ...	625	...	...	...	...	...	...	625	
1	Superintendent of Land Records ...	575	...	...	...	...	...	...	575	
1	Superintendent of Land Records ...	550	...	...	...	...	...	...	550	
2	Superintendents of Land Records ...	525	...	...	...	...	...	...	525	
1	Superintendent of Land Records ...	500	...	...	...	...	...	...	500	
4	Superintendents of Land Records ...	450	...	...	...	...	...	...	450	
3	Superintendents of Land Records ...	425	...	...	...	...	...	...	425	
1	Assistant Superintendent of Land Records	360	...	...	...	...	...	...	360	
2	Assistant Superintendents of Land Records	340	...	...	...	...	...	...	340	
1	Assistant Superintendent of Land Records	225	...	...	...	...	...	...	225	
7	Assistant Superintendents of Land Records	200	...	...	...	...	...	...	200	

6. EXCISE.

	A. SUPERINTENDENCE.									
	Permanent.									
1	Excise Commissioner	2,200	250	...	165	120	...	...	2,735	32,970
	B. DISTRICT EXECUTIVE ESTABLISHMENT.									
	Permanent.									
1	Superintendent of Excise (Selection grade).	1,000	...	...	...	108	50	...	1,158	1,91,000
1	Superintendent of Excise Selection grade)	900	...	...	...	...	...	...	900	
1	Superintendent of Excise	820	...	...	...	...	...	...	820	
1	Superintendent of Excise	700	...	...	...	84	...	100	884	
1	Superintendent of Excise	650	...	...	...	...	...	...	650	
1	Superintendent of Excise	625	...	...	...	...	...	25	650	
1	Superintendent of Excise	600	...	...	...	...	...	50	650	
1	Superintendent of Excise	600	...	...	...	...	...	40	640	
1	Superintendent of Excise	600	...	...	...	...	...	...	600	
1	Superintendent of Excise	575	...	...	...	...	...	...	575	
2	Superintendents of Excise	550	...	...	...	...	...	...	550	
1	Superintendent of Excise	525	...	...	...	...	...	25	550	
1	Superintendent of Excise	525	...	...	...	...	...	...	525	
2	Superintendents of Excise	500	...	...	...	...	...	...	500	
1	Superintendent of Excise	450	...	...	...	60	...	100	610	
3	Superintendents of Excise	450	...	...	...	...	...	...	450	
1	Superintendent of Excise	375	...	...	...	45	...	...	420	
2	Superintendents of Excise	375	...	...	...	...	...	...	375	
2	Assistant Superintendents of Excise ...	240	...	...	...	...	...	...	240	
2	Assistant Superintendents of Excise ...	224	...	...	...	...	...	...	224	
1	Assistant Superintendent of Excise ...	208	...	...	...	...	...	35	243	
1	Assistant Superintendent of Excise ...	200	...	...	...	29	...	...	229	
	G. EXCISE BUREAU.									
	Permanent.									
1	Chief Superintendent of Excise ...	1,100	...	...	...	108	110	...	1,318	15,850

PART I.—OFFICERS.

7. STAMPS.

No (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	A. SUPERINTENDENCE.									
	***a.* Presidency Establishment.**									
	Permanent.									
1	Assistant Superintendent of Stamps ...	625	...	...	...	84	...	...	709	8,510

8. FOREST.

No (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
	A. GENERAL DIRECTION.									
	Permanent.									
1	Chief Conservator of Forests	2,625	...	£13⅓=177-12	165	120	...	...	3,087-12	58,940
1	Personal Assistant to the Chief Conservator of Forests.	1,100	150	£30=400	150	108	...	...	1,908	
	Temporary.									
1	Deputy Conservator of Forests (for 2 months and 20 days).	1,250	...	£13⅓=177-12	150	108	...	...	1,685-12	4,470
	C. ESTABLISHMENT.									
	Permanent.									
1	Conservator of Forests	2,250	...	£25=333-5	...	120	...	...	2,703-5	
1	Conservator of Forests	2,150	...	£13⅓=177-12	165	120	...	75	2,687-12	
1	Conservator of Forests	2,150	...	£13⅓=177-12	165	...	...	...	2,492-12	
1	Conservator of Forests	1,950	...	£13⅓=177-12	165	...	...	...	2,292-12	
1	Conservator of Forests	1,850	...	£13⅓=177-12	165	120	...	...	2,312-12	
1	Conservator of Forests	1,850	...	£13⅓=177-12	150	...	...	...	2,177-12	
1	Conservator of Forests	1,750	...	£30=400	150	120	...	...	2,420	
1	Deputy Conservator of Forests ...	1,350	...	£30=400	150	140	...	...	2,040	
1	Deputy Conservator of Forests ...	1,350	...	£30=400	150	...	...	...	1,900	
1	Deputy Conservator of Forests ...	1,350	...	£13⅓=177-12	150	...	...	...	1,677-12	
1	Deputy Conservator of Forests ...	1,300	...	£30=400	150	140	...	...	1,990	
4	Deputy Conservators of Forests ...	1,300	...	£30=400	150	...	...	...	1,850	

1	Deputy Conservator of Forests ...	1,300	...	£13⅓=177-12	150	...	...	...	1,627-12	8,05,120
3	Deputy Conservators of Forests ...	1,250	...	£30=400	150	...	...	...	1,800	
1	Deputy Conservator of Forests ...	1,250	...	£13⅓=177-12	150	...	...	...	1,577-12	
1	Deputy Conservator of Forests ...	1,200	150	£30=400	150	...	...	...	1,900	
1	Deputy Conservator of Forests ...	1,200	...	£30=400	150	...	...	...	1,750	
1	Deputy Conservator of Forests ...	1,150	...	£30=400	150	...	...	...	1,700	
5	Deputy Conservators of Forests ...	1,100	...	£30=400	150	...	...	...	1,650	
1	Deputy Conservator of Forests ...	1,050	...	£30=400	140	...	...	100	1,690	
2	Deputy Conservators of Forests ...	1,050	...	£30=400	140	...	...	...	1,590	
1	Deputy Conservator of Forests ...	1 050	150	£30=400	150	...	...	...	1,750	
1	Deputy Conservator of Forests ...	1,050	150	£30=400	150	120	...	50	1,920	
1	Deputy Conservator of Forests ...	1,000	150	£30=400	150	108	...	100	1,908	
2	Deputy Conservators of Forests ...	1,000	...	£30=400	135	...	...	...	1,535	
1	Deputy Conservators of Forests ...	1,000	...	...	135	...	...	...	1,135	
1	Deputy Conservators of Forests ...	1,300	...	...	...	...	...	80	1,380	
2	Deputy Conservator of Forests ...	1,200	...	...	...	...	...	...	1,200	
1	Deputy Conservator of Forests ...	1,100	...	...	...	...	...	...	1,100	
2	Deputy Conservators of Forests ...	1,050	...	...	...	...	...	...	1,050	
2	Deputy Conservators of Forests ...	1.000	...	...	...	...	...	...	1,000	
1	Deputy Conservator of Forests ...	950	...	£40=533 5	...	...	...	...	1,483-5	
1	Deputy Conservator of Forests ...	800	...	...	...	...	...	...	800	
6	Assistant Conservators of Forests ...	750	...	£30=400	...	...	...	...	1,150	
2	Assistant Conservators of Forests ...	750	...	...	...	...	...	...	750	
1	Assistant Conservator of Forests ...	700	...	...	...	...	...	...	700	
1	Assistant Conservator of Forests ...	650	75	£30=400	...	...	...	...	1,125	
2	Assistant Conservators of Forests ...	650	...	£30=400	...	...	...	...	1,050	
1	Assistant Conservator of Forests ...	650	...	...	...	...	...	...	650	
1	Assistant Conservator of Forests ...	600	...	£30=400	...	...	...	...	1,000	
2	Assistant Conservators of Forests ...	600	...	...	...	...	...	...	600	
2	Assistant Conservators of Forests ...	550	...	...	...	...	...	...	550	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
	C. ESTABLISHMENT—concld. *Permanent*—concld.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3	Assistant Conservators of Forests ...	500	...	£20=266-11	...	...	...	...	766-11	
2	Assistant Conservators of Forests ...	350	...	...	...	...	...	...	350	
3	Assistant Conservators of Forests ...	300	...	...	...	...	...	...	300	
1	Extra Assistant Conservator of Forests (selection grade).	1,000	...	...	...	...	...	...	1,000	
1	Extra Assistant Conservator of Forests (selection grade).	900	...	...	...	...	...	...	900	
3	Extra Assistant Conservators of Forests ...	800	...	...	...	...	...	...	800	
1	Extra Assistant Conservator of Forests ...	750	...	...	...	84	...	...	834	
2	Extra Assistant Conservators of Forests ...	750	...	...	...	...	...	...	750	
1	Extra Assistant Conservator of Forests ...	725	...	...	...	...	...	112	837	
1	Extra Assistant Conservator of Forests ...	725	...	...	...	...	...	...	725	
5	Extra Assistant Conservators of Forests ...	700	...	...	...	...	...	...	700	
3	Extra Assistant Conservators of Forests ...	675	...	...	...	...	...	...	675	
1	Extra Assistant Conservator of Forests ...	650	...	...	...	...	...	...	650	
1	Extra Assistant Conservator of Forests ...	625	75	...	...	...	...	...	700	8,63,140
1	Extra Assistant Conservator of Forests ...	625	...	...	...	84	19-2	50	778-2	
8	Extra Assistant Conservators of Forests ...	625	...	...	...	...	...	...	625	
1	Extra Assistant Conservator of Forests ...	600	75	...	...	...	...	...	675	
1	Extra Assistant Conservator of Forests ...	600	...	...	...	72	...	...	672	
3	Extra Assistant Conservators of Forests ...	600	...	...	...	...	...	...	600	
2	Extra Assistant Conservators of Forests ...	575	...	...	...	...	...	...	575	
1	Extra Assistant Conservator of Forests ...	550	...	...	...	112	...	...	662	
6	Extra Assistant Conservators of Forests ...	550	...	...	...	...	...	...	550	
1	Extra Assistant Conservator of Forests ...	525	75	...	...	...	...	...	600	

1	Extra Assistant Conservator of Forests ...	525	...	...	...	112	...	...	637	
1	Timber Seasoning Expert	590	...	...	...	...	...	...	590	
5	Extra Assistant Conservators of Forests ...	525	...	...	...	...	...	...	525	
4	Extra Assistant Conservators of Forests ...	500	...	...	...	...	...	...	500	
4	Extra Assistant Conservators of Forests ...	475	...	...	...	...	...	...	475	
1	Extra Assistant Conservator of Forests	450	...	...	...	50	...	...	500	
3	Extra Assistant Conservators of Forests...	450	...	...	...	...	...	...	450	
3	Extra Assistant Conservators of Forests...	425	...	...	...	...	...	...	425	
5	Extra Assistant Conservators of Forests...	320	...	...	...	...	...	...	320	
	Temporary (for 8 months).									
2	Junior Timber Assistants	480	...	...	...	...	...	...	480	7,680
	9. REGISTRATION.									
	A. DISTRICT CHARGES.									
	Permanent.									
1	Sub-Registrar of Deeds	460	...	...	...	60	...	...	520	6,320
	10. OTHER TAXES AND DUTIES.									
	D. CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACT.									
	a. **City.**									
	Permanent.									
1	Deputy Superintendent of Police ...	400	...	...	...	...	...	100	500	6,260
	11. MISCELLANEOUS RAILWAY EXPENDITURE.									
	A. INSPECTION.									
	Permanent.									
1	Government Inspector of Railways ...	1,375	...	£30=400	150	131·4	...	...	2,056·4	24,680
	IRRIGATION, ETC., ESTABLISHMENT.									
	a. **Chief Engineer.**									
	Permanent.									
1	Chief Engineer	3,000	...	£13⅓=177·12	165	120	...	...	3,462·12	75,160
1	Personal Assistant	875	150	£25=333·5	135	96	...	...	1,589·5	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
	c. **Superintending Engineers.**	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Permanent.									
1	River Training Expert	2,150	...	£13 $\frac{1}{3}$=177-12	165	120	...	...	2,612-12	
1	Superintending Engineer	2,150	...	£13 $\frac{1}{3}$=177-12	165	120	...	...	2,612-12	88,950
1	Superintending Engineer	2,150	...	...	...	...	...	...	2,315	
	d. **Executive Establishment.**									
	Permanent.									
1	Executive Engineer	1,375	...	...	135	...	...	...	1,510	
3	Executive Engineers	1,325	...	£30=400	150	...	...		1,875	
1	Executive Engineer	1,275	...	£30=400	150	...	...	...	1,825	
1	Executive Engineer	1,275	...	£30=400	150	110	...	50	1,985	
1	Executive Engineer	1,125	...	...	135	...	...	...	1,260	
1	Executive Engineer	1,025	...	£30=400	135	...	...	...	1,560	2,22,770
1	Executive Engineer	975	...	£30=400	135	...	...	...	1,510	
1	Executive Engineer	925	...	£30=400	135	...	...	...	1,460	
1	Executive Engineer	875	...	£25=333-5	135	...	...	...	1,343-5	
1	Executive Engineer	725	...	£25=333-5	135	...	...	...	1,193-5	
2	Assistant Executive Engineers ...	625	...	£25=333-5	120	...	...	...	1,078-5	
2	Assistant Engineers	640	...	...	...	...	...	...	640	
1	Assistant Engineer	620	...	...	...	...	...	...	620	

4	Assistant Engineers	600	...	...	...	...	...	...	600	1,14,000
2	Assistant Engineers	580	...	...	...	...	...	...	580	
1	Assistant Engineer	560	...	...	...	...	...	...	560	
3	Assistant Engineers	500	...	...	...	...	...	...	500	
1	Assistant Engineer	480	...	...	...	...	...	...	480	
2	Assistant Engineers	460	...	...	...	...	...	...	460	
1	Assistant Engineer	300	10	...	...	...	...	...	310	
1	Assistant Engineer	240	...	...	...	...	...	...	240	
	Temporary.									
1	Temporary Engineer under covenant ...	1,650	...	...	...	120	...	50	1,820	21,840

PART I—OFFICERS.

POSTS AND TELEGRAPHS ESTABLISHMENT.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
	E. GENERAL ADMINISTRATION.									
	I. GENERAL CHARGES.									
	Permanent.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Director-General	3,000	...	£13⅓=177-12	165	131-4	...	...	3,474	} 71,370
1	Chief Tele-communication Engineer ..	1,850	...	£13⅓=177-12	165	131-4	57-8	...	2,381-8	
1	Deputy Director-General	1,300	...	...	135	118-2	31-4	...	1,584-6	} 79,550
1	Assistant Director-General	750	100	...	120	105	32-10	...	1,107-10	
1	Assistant Director-General	600	100	...	105	91-14	33-14	...	930-12	
1	Assistant Director-General	540	100	...	105	91-14	17-5	...	854-3	
1	Personal Assistant (Engineering) ...	975	100	...	135	118-2	73-3	...	1,401-5	
1	Personal Assistant (Traffic)	370	100	...	75	65-10	70	...	680-10	
	II. STORES DEPARTMENT.									
	a. General Expenses.									
	Permanent.									
1	Superintendent of Posts and Telegraphs Stores.	580	100	...	105	91-14	70	...	946-14	11,660
	F. TELEGRAPH EXPENSES.									
	I. DIVISIONAL OFFICES.									
	Supervision.									
	Permanent.									
1	Divisional Engineer, Telegraphs ...	925	...	£25=333-5	135	118-2	45-10	87-8	1,644-9	} 35,900
1	Divisional Engineer, Telegraphs ...	775	...	...	135	...	...	...	910	

2

1	Assistant Engineer, Telegraphs ...	670	100	...	105	...	...	...	875	61,900
1	Assistant Engineer, Telegraphs ...	640	...	...	105	...	...	...	745	
1	Assistant Engineer, Telegraphs ...	550	...	...	90	...	45	...	685	
1	Assistant Engineer, Telegraphs ...	530	...	...	90	78-12	70	87-8	856-4	
1	Assistant Engineer, Telegraphs ...	490	...	...	90	...	...	...	580	
1	Assistant Engineer, Telegraphs ...	430	...	...	60	...	45	...	535	
1	Assistant Engineer, Telegraphs ...	430	...	...	75	...	...	...	505	
1	Assistant Engineer, Telegraphs ...	370	...	...	60	...	...	...	430	
	II. ENGINEERING CHARGES.									
	(Telegraphs and Telephone Offices.)									
	Permanent.									
1	Assistant Electrical Engineer ...	670	...	...	105	...	...	...	775	25,350
1	Assistant Electrical Engineer ...	530	...	...	90	...	...	78-12	698-12	
1	Assistant Electrical Engineer ...	530	...	...	75	...	...	...	605	
	V. TELEGRAPH TRAFFIC (EXCLUDING COST OF COMBINED OFFICES.)									
	Signal Offices.									
	Permanent.									
1	Superintendent	550	...	...	90	78-12	...	...	718-12	34,680
1	Superintendent	350	...	...	60	...	...	...	410	
1	Assistant Superintendent	370	...	...	60	65-10	70	...	565-10	
1	Assistant Superintendent	370	...	...	60	65-10	...	...	495-10	
1	Assistant Superintendent	350	...	...	60	65-10	70	...	545-10	

PART I.—OFFICERS.

J. POSTAL EXPENSES.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	I. GENERAL SUPERINTENDENCE, POST OFFICE AND RAILWAY MAIL SERVICE.									
	Permanent.									
1	Superintendent of Post Offices ...	750	...	...	105	...	...	...	855	50 600
1	Superintendent of Post Offices ...	725	...	...	105	...	...	...	830	
1	Superintendent of Post Offices ...	670	100	...	105	...	...	...	875	
1	Superintendent of Post Offices ...	580	...	...	90	...	...	...	670	
1	Superintendent of Post Offices ...	420	...	...	75	...	...	...	495	
1	Superintendent of Post Offices ...	360	...	...	60	...	...	...	420	
1	Superintendent of Post Offices ...	320	...	...	60	...	...	...	380	
	II. POST OFFICES.									
	Permanent.									
1	Post Master, Rangoon	880	...	...	120	105	...	...	1,105	34,500
1	Deputy Postmaster, Rangoon ...	500	...	...	90	78-12	48 15	...	717-11	
1	Senior Assistant Postmaster, Rangoon ...	410	...	...	75	65-10	10-12	...	561-6	
1	Postmaster, Mandalay	380	...	...	60	...	...	...	440	

L. RADIO (INCLUDING BROADCASTING) EXPENSES.

	A. ENGINEERING EXPENSES.									
	Permanent.									
1	Assistant Divisional Engineer ...	825	100	£30=400	135	118-2	75	...	1,653-2	
1	Assistant Engineer	540	...	...	90	...	...	...	630	
1	Assistant Engineer	530	...	...	90	78-12	...	...	698-12	
1	Assistant Engineer	530	...	...	90	...	...	...	620	68,100
1	Assistant Engineer	450	...	...	75	65 10	70	...	660-10	
1	Assistant Engineer	430	...	...	75	...	...	...	505	
1	Assistant Engineer	350	...	...	60	65-10	70	...	545-10	

20. GENERAL ADMINISTRATION.

	J-1. PREMIER.									
1	Premier	2,500	...	...	...	...	...	500	3,000	36,000
2	Parliamentary Secretaries	750	...	...	...	...	...	...	750	18,000
	N. CIVIL SECRETARIAT.									
	g. Premier's Office.									
	Temporary.									
1	Secretary to the Premier (for 6 months and 28 days).	1,800	250	300	165	120	...	...	2,635	18,280
1	Personal Assistant to the Premier ...	440	...	...	...	...	...	...	440	5,500
	J-2. MINISTERS.									
1	Minister for Finance	2,500	...	...	...	...	...	...	2,500	30,000
1	Parliamentary Secretary	750	...	...	...	...	...	...	750	9,000

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
	K. FINANCIAL ADVISER.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Permanent.									
1	Financial Adviser	4,000	...	...	...	...	...	...	4,000	48,000
	N. CIVIL SECRETARIAT.									
	a. **Finance Department.**									
	Permanent.									
1	Secretary to Government	2,000	250	...	165	120	46-8	...	2,581	44,300
1	Under Secretary	700	150	...	120	84	25-14	...	1,079-14	
1	Assistant Secretary	1,150	...	...	...	...	...	...	1,150	
1	Registrar	560	...	...	...	...	...	...	560	27,320
1	Personal Assistant to the Hon'ble Minister for Finance.	250	...	...	...	...	...	...	250	
	Temporary.									
1	Deputy Secretary	1,275	...	£30=400	150	108	—	...	1,933	23,500
1	Officer on Special Duty	750	...	...	105	91-14	75	...	1,021-14	13,040

19. LEGISLATURE.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
	A. HOUSE OF REPRESENTATIVES.									
	Permanent.									
1	Speaker	2,000	...	...	...	...	...	...	2,000	
1	Deputy Speaker	250	...	...	...	...	...	...	250	34,300
1	Assistant Secretary	680	...	...	...	...	...	...	680	
115	Salaries of Members	250	...	...	...	...	...	...	250	3,45,000

20. GENERAL ADMINISTRATION.

	Temporary.									
1	Secretary	1,050	...	...	...	...	...	...	1,050	12,930
	B. SENATE.									
	Permanent.									
1	President	2,000	...	...	...	...	...	...	2,000	27,000
1	Deputy President	250	...	...	...	...	...	...	250	
34	Salaries of Members	250	...	...	...	...	...	...	250	1,02,000
	Temporary.									
1	Secretary	900	...	...	...	...	...	...	900	11,150
	J-2. MINISTERS.									
1	Minister for Home Affairs	2 500	...	...	...	...	...	...	2,500	30,000
1	Parliamentary Secretary	750	...	...	...	...	...	...	750	9,000
	N. CIVIL SECRETARIAT.									
	b. **Home Department and Judicial Department.**									
	Permanent.									
1	Secretary (Home)	2,250	250	£30=400	165	120	...	...	3,185	
1	Secretary (Judicial)	1,900	250	...	165	120	...	...	2,435	86,080
1	Under Secretary (Home)	750	150	£25=333-5	135	84	...	...	1,452	
1	Under Secretary (Judicial)	600	150	...	...	84	...	...	834	
1	Assistant Secretary (Home and Judicial)	920	...	...	...	...	...	...	920	
1	Registrar	600	...	...	...	...	...	...	600	33,990
1	Personal Assistant to the Hon'ble Minister for Home Affairs.	440	...	...	...	...	...	...	440	
	h. **Translator's Department.**									
	Permanent.									
1	Government Translator	750	100	...	...	84	...	...	934	11,210

No.	Description.	Pay.	Special pay.	Overseas pay.	Burma allowance.	Compensatory local allowance.	House allowance.	Other fixed allowances.	Total each per month.	Total provision.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	P. PUBLIC SERVICE COMMISSION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Permanent.									
1	Chairman	1,889	...	...	...	...	...	...	1,889	
2	Members	2,000	...	...	...	...	...	...	2,000	83,150
1	Secretary	750	200	...	...	84	...	...	1,034	
	S. COMMISSIONERS.									
	Permanent.									
1	Commissioner	3,000	...	£13½=177-12	165	120	...	200	3,666-12	3,02,830
6	Commissioners	3,000	...	13½=177-12	165	...	...	200	3,542-12	
1	Personal Assistant	400	...	...	...	...	...	...	400	
1	Personal Assistant	480	...	...	...	...	...	...	480	
1	Personal Assistant	750	...	...	...		...	...	750	
1	Personal Assistant	600	...	...	...	...	...	...	600	45,380
1	Personal Assistant	380	19	...	...	...	...	...	399	
1	Personal Assistant	460	...	...	...	...	...	...	460	
1	Personal Assistant	460	...	...	...	...	...	...	460	
	T. GENERAL ESTABLISHMENTS.									
	a. Revenue, General and Judicial Establishment.									
	Permanent.									
5	Deputy Commissioners	2,250	...	£30=400	165	...	...	...	2,815	
2	Deputy Commissioners	2,200	...	£30=400	165	...	...	...	2,765	

2	Deputy Commissioners	...	...	2,150	...	£30=400	165	...	...	...	2,715	
1	Deputy Commissioner	...	...	2,100	...	£30=400	165	...	...	...	2,665	
3	Deputy Commissioners	...	...	2,050	...	£30=400	165	...	...	...	2,615	
2	Deputy Commissioners	...	...	2,000	...	£30=400	165	...	...	...	2,565	
1	Deputy Commissioner	...	...	1,900	...	£30=400	165	...	...	...	2,465	
1	Deputy Commissioner	...	...	1,900	...	...	150	120	...	...	2,170	
1	Deputy Comm'ssioner	...	...	1,800	...	£30=400	165	...	...	...	2,365	
1	Deputy Commissioner	...	...	1,800	...	300	165	...	...	...	2,265	
2	Deputy Commissioners	...	...	1,800	...	...	150	...	...	...	1,950	
1	Deputy Commissioner	...	...	1,700	...	...	150	...	...	...	1,850	
2	Deputy Commissioners	...	...	1,600	...	...	150	...	...	...	1,750	
2	Deputy Commissioners	...	...	1,425	...	£30=400	150	...	...	...	1,975	
2	Deputy Commissioners	...	...	1,350	...	£25=333-5	150	...	...	...	1,833-5	
1	Deputy Commissioner	...	...	1,350	...	...	150	108	...	...	1,608	
4	Deputy Commissioners	...	...	1,275	...	£25=333-5	150	...	...	...	1,758-5	13,43,330
1	Deputy Commissioner	...	...	1,275	...	...	150	...	...	...	1,425	
2	Assistant Commissioners	...	...	1,000	...	...	135	...	...	...	1,135	
3	Assistant Commissioners	...	...	900	...	£25=333-5	135	...	...	...	1,368-5	
3	Assistant Commissioners	...	...	900	...	...	120	...	...	...	1,020	
2	Assistant Commissioners	...	...	800	...	£25=333-5	135	...	...	...	1,268-5	
3	Assistant Commissioners	...	...	800	...	...	120	...	...	...	920	
1	Assistant Commissioner	...	...	750	...	£25=333-5	135	...	...	...	1,218-5	
2	Assistant Commissioners	...	...	700	...	£15=200	120	...	...	...	1,020	
1	Assistant Commissioner	...	...	700	...	...	105	...	...	...	805	
1	Assistant Commissioner	...	...	650	...	£15=200	120	...	...	...	970	
2	Assistant Commissioners	...	...	600	...	150	105	...	...	...	855	
1	Assistant Commissioner	...	...	600	...	...	105	60	...	...	765	
2	Assistant Commissioners	...	...	600	...	...	105	...	...	...	705	
5	Assistant Commissioners	...	...	550	...	150	105	...	...	...	805	

PART I.—OFFICERS. 20. GENERAL ADMINISTRATION—contd.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	T. GENERAL ESTABLISHMENTS—concld.									
	a. **Revenue, General and Judicial Establishment**—concld.									
	Permanent—concld.									
4	Assistant Commissioners	550	...	...	90	...	...	...	640	
1	Assistant Commissioner	550	...	...	75	...	...	...	625	
2	Burma Frontier Service Officers ...	475	...	...	100	...	...	...	575	
1	Burma Frontier Service Officer ...	1,500	...	...	150	140	...	...	1,790	
1	Burma Frontier Service Officer ...	800	...	...	...	128	...	...	928	
1	Extra Assistant Commissioner ...	1,250	...	...	...	140	...	...	1,390	
1	Extra Assistant Commissioner ...	1,100	...	...	...	...	...	...	1,100	
1	Extra Assistant Commissioner ...	1,150	...	...	...	...	...	...	1,150	
4	Extra Assistant Commissioners ...	780	...	...	...	...	...	...	780	
7	Extra Assistant Commissioners ...	750	...	...	...	...	...	...	750	
9	Extra Assistant Commissioners ...	725	...	...	...	...		...	725	
3	Extra Assistant Commissioners ...	700	...	...	...	...	...	...	700	
1	Extra Assistant Commissioner ...	700	...	...	...	84	...	...	784	
16	Extra Assistant Commissioners ...	675	...	...	...	...		...	675	
14	Extra Assistant Commissioners ...	650	...	...	...	...	...	...	650	
1	Extra Assistant Commissioner ...	650	...	...	...	60	...	...	710	

1	Extra Assistant Commissioner ...	625	...	...	50	...	...		675	8,07,080
9	Extra Assistant Commissioners ...	625	...	...	...	...	...	...	625	
1	Extra Assistant Commissioner ...	625	...	...	84	19	...	...	728	
1	Extra Assistant Commissioner ...	625	...	...	60	...	...	...	685	
3	Extra Assistant Commissioners ...	600	...	...	...	...	...	...	600	
1	Extra Assistant Commissioner ...	600	150	...	...	...	...	...	750	
8	Extra Assistant Commissioners ...	575	...	...	...	...	...	...	575	
3	Extra Assistant Commissioners ...	525	...	...	...	...	...	...	525	
2	Extra Assistant Commissioners ...	500	...	...	...	...	...	...	500	
2	Extra Assistant Commissioners ...	475	...	...	...	...	...	...	475	
1	Extra Assistant Commissioner ...	460	...	...	...	...	...	...	460	
3	Extra Assistant Commissioners ...	450	...	...	...	...	...	...	450	
1	Extra Assistant Commissioner ...	450	...	...	54	...	...	...	504	
2	Extra Assistant Commissioners ...	440	...	...	...	...	...	...	440	
3	Extra Assistant Commissioners ...	420	...	...	...	...	...	...	420	
4	Extra Assistant Commissioners ...	400	...	...	...	...	...	...	400	
1	Extra Assistant Commissioner ...	400	...	...	48	...	...	...	448	
5	Extra Assistant Commissioners ...	380	...	...	...	...	...	...	380	
3	Extra Assistant Commissioners ...	320	...	...	...	...	...	...	320	
1	Extra Assistant Commissioner ...	250	5	...	...	...	...	...	255	
10	Extra Assistant Commissioners ...	250	...	...	...	...	...	...	250	
	J-2. MINISTERS.									
1	Minister for Agriculture and Forests ...	2,500	...	...	...	...	...	...	2,500	30,000
1	Parliamentary Secretary	750	...	...	...	...	...	...	750	9,000

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
	N. CIVIL SECRETARIAT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	c. Forest Department.									
	Permanent.									
1	Secretary to Government	1,700	250	...	150	120	...	...	2,220	27,450
1	Under Secretary	675	150	...	...	84	...	...	909	} 23,150
1	Registrar	540	...	...	...	...	...	...	540	
1	Personal Assistant to the Forest Minister	440	...	...	...	...	...	...	440	
	Temporary.									
1	Deputy Secretary	1,200	...	...	135	96	...	...	1,431	17,520
	J-2. MINISTERS.									
1	Minister for Education	2,500	...	...	...	...	...	...	2,500	30,000
1	Parliamentary Secretary	750	...	...	...	...	...	...	750	9,000
	N. CIVIL SECRETARIAT.									
	d. Education Department.									
	Permanent.									
1	Secretary to Government	1,900	250	...	165	120	...	...	2,435	} 42,680
1	Under Secretary	650	150	...	120	84	30-14	...	1,034-14	
1	Registrar	580	...	...	...	...	...	...	580	} 10,120
1	Personal Assistant	250	...	...	...	...	...	...	250	

	Temporary.									
1	Deputy Secretary to Government ...	1,600	250	...	150	120	...	...	2 120	25,480
	J-2. MINISTERS.									
1	Minister for Lands and Revenue ...	2,500	...	...	...	...	...	...	2,500	30,000
1	Parliamentary Secretary ...	750	...	...	...	...	...	...	750	9,000
	N. CIVIL SECRETARIAT.									
	e. **Lands and Revenue Department and Commerce Department**									
	Permanent.									
1	Secretary to Government	1,500	250	£30=400	165	120	...	...	2,435	29,620
1	Under Secretary	600	150	...	...	84	...	...	834	} 23,540
1	Registrar	600	...	...	...	...	...	...	600	
2	Personal Assistants to the Ministers ...	260	...	...	...	...	...	...	260	
	O. FINANCIAL COMMISSIONERS.									
	Permanent.									
2	Financial Commissioners ...	3,500	...	...	165	120	...	...	3,785	90,840
1	Registrar	480	...	...	...	...	...	...	480	5,760
	Temporary.									
1	Secretary to the Financial Commissioner	2,000	200	£ 30=400	165	120	...	...	2,885	} 68,640
1	Secretary to the Financial Commissioner	1,900	200	£ 30=400	165	120	...	...	2,785	

20. GENERAL ADMINISTRATION—concld.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision (11)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	J-2. MINISTERS.									
1	Minister for Commerce and Industry ...	2,500	...	...	...	...	...	...	2,500	30,000
1	Parliamentary Secretary	750	...	...	...	...	...	...	750	9,000
	N. CIVIL SECRETARIAT.									
	f. Commerce Department.									
	Permanent.									
1	Secretary to Government	3,000	...	£13⅓=177-12	165	120	...	...	3,462-12	} 54,570
1	Under Secretary	700	150	...	120	84	12-12	...	1,066-12	}
	Temporary (for 1 month).									
1	Statistical Adviser to Government ...	300	...	...	...	...	...	...	...	300
	21. AUDIT.									
	A. AUDITOR-GENERAL.									
	Permanent.									
1	Auditor-General	3,500	...	...	165	120	...	...	3,785	45,420
1	Assistant to the Auditor-General ...	950	...	...	120	105	72-8	...	1,274-8	15,580
	Temporary.									
1	Assistant Accounts Officer	535	15	...	90	78-12	...	...	718-12	8,730
	B. ACCOUNTS AND AUDIT OFFICES.									
	a. Accountant-General.									
	Permanent.									
1	Accountant-General	2,450	...	...	165	131-4	...	...	2,746-4	}
1	Deputy Accountant-General (for 1 month)	1,500	100	...	150	131	160	...	2,041	} 68,440
1	Deputy Accountant-General	1,150	100	...	135	118-2	50	...	1,553-2	}
1	Assistant Accountant-General ...	700	200	120	...	84	4	...	1,108	}

1	Deputy Accountant-General (for 11 months).	1,200	...	...	135	118	64	...	1,517	1,27,880
1	Assistant Accountant-General ...	850	...	...	120	105	90	...	1,165	
1	Assistant Accountant-General ...	800	...	...	120	105	60	...	1,085	
2	Assistant Accountants General (on probation).	300	...	...	...	...	...	...	300	
3	Assistant Accounts Officers	850	...	...	120	105	...	...	1,075	
1	Assistant Accounts Officer	745	...	...	105	92	...	...	942	
1	Assistant Accounts Officer	605	...	...	105	92	24	...	826	
1	Assistant Accounts Officer	605	...	...	105	92	...	...	802	
	***b.* Local Fund Audit Establishment.**									
	Permanent.									
1	Examiner	1,800	...	£30=400	165	120	...	150	2,635	38,500
2	Assistant Examiners	1,250	...	...	...	...	...	...	1,250	79,480
1	Divisional Auditor	900	...	...	...	...	...	...	900	
1	Divisional Auditor	625	...	...	...	...	...	...	625	
1	Divisional Auditor	600	...	...	...	...	...	...	600	
3	Divisional Auditors	380	...	...	...	...	...	...	380	
1	Divisional Auditor	360	...	...	...	...	...	...	360	
	***c.* Posts and Telegraphs Audit and Account Offices.**									
	Permanent.									
1	Comptroller	1,400	100	...	150	131-4	25	...	1,806-4	32,200
1	Assistant Accounts Officer	650	...	...	105	91-14	30	...	876-14	
	***d.* Railway Audit Office.**									
	Permanent.									
1	Chief Auditor	1,050	...	...	135	118-2	60	...	1,363-2	16,360

PART I.—OFFICERS.

22. ADMINISTRATION OF JUSTICE.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
	A. HIGH COURT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Permanent.									
1	Chief Justice	5,000	...	...	...	...	...	...	5,000	4,81,890
9	Judges	4,000	...	...	...	...	...	...	4,000	
1	Registrar	1,900	150	£30=400	165	120	...	...	2,735	1,32,900
1	Registrar	1,500	...	...	...	...	...	...	1,500	
1	Deputy Registrar	750	150	£25=333·5	135	84	43	...	1,495·5	
1	Deputy Registrar	1,200	...	...	...	...	...	...	1,200	
1	Deputy Registrar	1,000	...	...	...	...	...	...	1,000	
1	Deputy Registrar	800	...	...	...	...	...	...	800	
3	Assistant Registrars	600	...	...	...	...	...	...	600	
1	Assistant Registrar	450	...	...	...	...	...	...	450	
	B. LAW OFFICERS.									
	a. English Law Officers.									
	Permanent.									
1	Advocate-General	3,000	...	...	...	...	...	...	3,000	36,000
2	Government Advocates	1,800	...	...	...	...	...	75	1,875	45,000
	Temporary.									
1	Personal Assistant to the Advocate-General	400	...	...	...	...	...	...	400	4,800

	b. **Mofussil Establishment.**									
	Permanent.									
1	Public Prosecutor	950	...	...	...	...	...	...	950	11,640
	C. ADMINISTRATOR-GENERAL AND OFFICIAL TRUSTEE.									
	Permanent.									
1	Administrator-General, Official Trustee, Official Assignee and Receiver, High Court.	2,300	...	...	...	...	...	...	2,300	27,600
	D. CIVIL AND SESSIONS COURTS.									
	a. **District and Sessions Judges.**									
	Permanent.									
1	District and Sessions Judge	3,000	...	...	165	...	...	...	3,165	
1	District and Sessions Judge	2,250	150	...	165	...	...	...	2,565	
1	District and Sessions Judge	2,250	150	£30=400	165	...	120	...	3,085	
2	District and Sessions Judges	2,250	150	£30=400	165	...	...	...	2,965	
1	District and Sessions Judge	2,200	150	£30=400	165	...	...	...	2,915	
2	District and Sessions Judges	2,050	150	£30=400	165	...	...	...	2,765	
1	District and Sessions Judge	2,000	150	£30=400	165	...	...	...	2,715	
1	District and Sessions Judge	2,000	...	...	165	...	...	...	2,165	
1	District and Sessions Judge	1,900	150	...	165	...	...	...	2,215	
1	District and Sessions Judge	1,800	...	...	150	...	...	...	1,950	
1	District and Sessions Judge	1,700	...	£30=400	165	...	...	...	2,265	6,03,260
4	District and Sessions Judges	1,700	...	...	150	...	...	...	1,850	
1	District and Sessions Judge	1,600	...	...	150	...	...	...	1,750	
1	District and Sessions Judge	1,500	...	...	150	...	...	...	1,650	
1	District and Sessions Judge	1,425	...	£30=400	150	...	...	...	1,975	
1	District and Sessions Judge	1,275	...	£25=333-5	150	...	...	...	1,758-5	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	D. CIVIL AND SESSIONS COURTS.—concld.									
	***a.* District and Sessions Judges—concld.**									
	Permanent—concld.									
1	Subdivisional Judge	1,000	...	...	135	...	...	...	1,135	
1	Subdivisional Judge	900	...	...	120	...	...	...	1,020	
1	Subdivisional Judge	800	...	...	120	...	...	...	920	
1	Assistant Judge	1,100	150	...	...	108	...	...	1,358	
1	Assistant Judge	1,050	150	...	...	...	...	...	1,200	
3	Assistant Judges	725	...	...	...	...	...	...	725	
1	Assistant Judge	700	...	...	...	...	...	...	700	
1	Assistant Judge	675	150	...	...	...	...	...	825	
3	Assistant Judges	675	...	...	...	...	...	...	675	
4	Assistant Judges	650	150	...	...	...	...	...	800	
4	Assistant Judges	625	150	...	...	...	...	...	775	3,52,550
9	Assistant Judges	650	...	...	...	...	...	...	650	
6	Assistant Judges	625	...	...	...	...	...	...	625	
2	Assistant Judges	600	...	...	...	...	...	...	600	
2	Assistant Judges	575	...	...	...	...	...	...	575	
2	Assistant Judges	550	...	...	...	...	...	...	550	
2	Assistant Judges	380	...	...	...	...	...	...	380	
2	Assistant Judges	375	...	...	...	...	...	...	375	
1	Assistant Judge	340	...	...	...	48	...	...	388	

1	Assistant Judge	340	...	...	...	...	...	...	340	
7	Assistant Judges	300	...	...	...	...	...	...	300	
3	Assistant Judges	250	...	...	...	...	...	...	250	
	E. COURTS OF SMALL CAUSES.									
	***a.* Small Cause Court, Rangoon.**									
	Permanent.									
1	Chief Judge	2,091	...	...	...	...	...	...	2,091	
1	Judge	1,500	...	...	...	...	...	...	1,500	60,360
1	Judge	600	...	...	...	84	32	...	716	
1	Registrar	625	...	...	...	84	...	...	709	
	F. CRIMINAL COURTS.									
	***a.* Additional Magistrates—Judicial.**									
	Permanent.									
1	Assistant Judge	700	...	...	...	...	...	...	700	
1	Assistant Judge	675	...	...	...	...	...	...	675	
3	Assistant Judges	650	...	...	...	...	...	...	650	
1	Assistant Judge	625	...	...	...	...	...	...	625	
1	Assistant Judge	600	...	...	...	...	...	...	600	
1	Assistant Judge	575	...	...	...	72	12	...	659	
1	Assistant Judge	550	...	...	...	...	...	...	550	
1	Assistant Judge	525	...	...	...	72	...	...	597	1,50,800
1	Assistant Judge	525	...	...	...	...	...	...	525	
1	Assistant Judge	500	...	...	...	72	19	...	591	
1	Assistant Judge	500	...	...	...	72	17	...	589	
6	Assistant Judges	380	...	...	...	...	...	...	380	
2	Assistant Judges	360	15	...	...	...	...	...	375	
1	Assistant Judge	360	...	...	...	...	...	...	360	
1	Assistant Judge	340	...	...	...	48	...	...	388	
1	Assistant Judge	340	35	...	...	...	...	...	375	

22. ADMINISTRATION OF JUSTICE—concld.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	F. CRIMINAL COURTS—concld.									
	b. Other Magistrates.									
	Permanent.									
1	Western Subdivisional Magistrate, Rangoon.	700	...	...	105	84	...	...	889	10,870
1	Eastern Subdivisional Magistrate, Rangoon.	1,300	...	...	...	...	...	...	1,300	26,360 (for both)
1	Third Additional Magistrate, Rangoon ...	810	...	...	...	...	...	...	810	
	Temporary.									
1	Additional District Magistrate, Tharrawaddy.	780	200	...	...	...	...	...	980	23,320 (for both)
1	Additional District Magistrate, Pegu ...	750	200	...	...	...	...	...	950	

23. JAILS AND CONVICT SETTLEMENTS.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
	A. JAILS.									
	a. Superintendence.									
	Permanent.									
1	Inspector-General of Prisons ...	2,300	...	300	165	120	...	...	2,685	57,790
1	Supervisor of Jail Industries	1,400	...	£30=400	...	108	...	...	1,908	22,900

	A. JAILS (CENTRAL JAILS).									
	c. **Establishment.**									
	Permanent.									
1	Superintendent of Jail	1,400	...	£30=400	150	...	...	...	1,950	
1	Superintendent of Jail	1,400	150	...	150	108	...	...	1,808	
1	Superintendent of Jail	900	...	£25=333·5	135	...	...	...	1,368·5	77,390
2	Superintendents of Jail (collateral charge)	...	250	...	...	...	...	...	250	
1	Superintendent of Jail (collateral charge)	...	150	...	...	...	...	...	150	
1	Superintendent of Jail	699	...	...	...	...	...	...	699	
2	Superintendents of Jails (collateral charge).	...	250	...	...	...	...	...	250	
1	Deputy Superintendent of Jail ...	689	...	...	...	...	...	...	689	34,000
1	Deputy Superintendent of Jail ...	659	...	...	...	...	...	...	659	
	A. JAILS (DISTRICT JAILS).									
	c. **Establishment.**									
	Permanent.									
3	Superintendents of Jails (collateral charge)	...	150	...	...	...	...	...	150	
7	Superintendents of Jails (collateral charge)	...	75	...	...	...	...	...	75	15,900
7	Superintendents of Jails (collateral charge)	...	50	...	...	...	...	...	50	
	A. JAILS (SUB-JAILS).									
	c. **Establishment.**									
	Permanent.									
3	Superintendents of Jails (collateral charge)	...	50	...	...	...	...	...	50	2,160
1	Superintendent of Jail (collateral charge)	...	30	...	...	...	...	...	30	

PART I.—OFFICERS.

23. JAILS AND CONVICT SETTLEMENTS—concld.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	A. JAILS (CONVICT CAMPS).									
	c. **Establishment.**									
	Temporary.									
1	Superintendent of Jail (collateral charge)	...	30	...	...	...	...	...	30	360
1	Superintendent of Jail	749	200	...	...	100	...	...	1,049	} 24,500
1	Deputy Superintendent of Jail ...	599	60	...	...	25	...	...	684	
	A. JAILS (BORSTAL INSTITUTE).									
	Establishment.									
	Permanent.									
1	Superintendent	449	...	...	...	...	...	...	449	} 12,780
1	Deputy Superintendent	249	...	...	...	...	...	...	249	
1	Medical Officer	...	50	...	...	...	...	...	50	
	B. JAIL MANUFACTURES.									
	b. **Other Manufactures.**									
	Permanent.									
1	Boot Factory Manager	400	100	...	...	...	...	...	500	6,000
1	Textile Expert	540	...	...	...	...	...	...	540	6,520

	A. PRESIDENCY POLICE.									
	***a.* Rangoon City Police.**									
	Permanent.									
1	Commissioner of Police	2,100	100	£13⅓=177-12	165	120	...	100	2,762-12	1,09,970
1	Deputy Commissioner of Police ...	1,450	...	£30=400	165	108	...	100	2,223	
1	Assistant Commissioner of Police ...	750	...	£25=333-5	135	72	...	100	1,390-5	
1	Superintendent of Police	800	...	£25=333-5	135	84	...	100	1,452-5	
1	Superintendent of Police	475	...	£15=200	105	60	...	100	940	
1	Deputy Superintendent of Police ...	675	...	...	...	84	...	100	859	20,420
1	Deputy Superintendent of Police ...	650	...	...	...	84	...	100	834	
	***b.* Other Police—Rangoon Hackney and Rickshaw Establishments.**									
	Permanent.									
1	Deputy Superintendent of Police ...	550	...	...	...	72	...	100	722	8,810
	B. SUPERINTENDENCE.									
	Permanent.									
1	Inspector-General of Police	2,750	...	£13⅓=177-12	165	120	...	...	3,212-12	1,72,200
1	Deputy Inspector-General of Police ...	2,150	...	£13⅓=177-12	165	120	...	...	2,612-12	
1	Deputy Inspector-General of Police ...	2,100	...	£13⅓=177-12	165	...	...	...	2,442-12	
1	Deputy Inspector-General of Police ...	2,100	...	£13⅓=177-12	165	108	...	...	2,550-12	
1	Assistant Inspector-General of Police ...	1,200	150	£30=400	150	108	...	...	2,008	
1	Personal Assistant to the Inspector-General of Police.	650	100	...	...	84	...	...	834	10,130

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	C. DISTRICT EXECUTIVE FORCE.									
	a. District Police.									
	Permanent.									
2	District Superintendents of Police ...	1,450	...	£30=400	150	...	...	...	2,000	
1	District Superintendent of Police ...	1,250	...	£30=400	150	...	...	...	1,800	
1	District Superintendent of Police ...	1,200	...	£30=400	150	...	...	75	1,825	
5	District Superintendents of Police ...	1,200	...	£30=400	150	...	...	...	1,750	
1	District Superintendent of Police ...	1,200	...	...	135	...	...	...	1,335	
1	District Superintendent of Police ...	1,150	...	£30=400	150	...	...	100	1,800	
1	District Superintendent of Police ...	1,150	...	£30=400	150	...	...	...	1,700	
1	District Superintendent of Police ...	1,100	...	£30=400	150	...	...	75	1,725	
4	District Superintendents of Police ...	1,100	...	£30=400	150	...	...	...	1,650	
1	District Superintendent of Police ...	1,100	...	...	135	...	...	...	1,235	
4	District Superintendents of Police ...	1,050	...	£30=400	135	...	...	...	1,585	
3	District Superintendents of Police ...	1,050	...	...	135	...	...	...	1,185	
2	District Superintendents of Police ...	1,000	...	£30=400	135	..	...	...	1,535	
1	District Superintendent of Police ...	1,000	...	...	135	...	...	...	1,135	
1	Assistant Superintendent of Police ...	925	...	...	135	...	...	...	1,060	
1	Assistant Superintendent of Police ...	925	...	...	120	...	...	...	1,045	
1	Assistant Superintendent of Police ...	900	...	£25=333-5	135	140	...	...	1,508-5	
1	Assistant Superintendent of Police ...	850	...	£25=333-5	135	...	...	...	1,318-5	
1	Assistant Superintendent of Police ...	825	...	...	120	...	...	...	945	7,94,720
1	Assistant Superintendent of Police ...	800	...	...	120	84	...	...	1,004	

1	Assistant Superintendent of Police ...	750	...	£25=333-5	135	...	...	...	1,218-5
2	Assistant Superintendents of Police ...	750	...	...	105	...	...	...	855
2	Assistant Superintendents of Police ...	725	...	£25=333-5	135	...	...	...	1,193-5
1	Assistant Superintendent of Police ...	700	...	£20=266-10	135	...	...	...	1,101-10
1	Assistant Superintendent of Police ...	675	...	£15=200	120	...	...	...	995
1	Assistant Superintendent of Police ...	500	50	...	90	...	...	...	640
1	Assistant Superintendent of Police ...	500	...	...	90	...	...	...	590
1	Assistant Superintendent of Police ...	475	...	£15=200	105	...	...	...	780
1	Assistant Superintendent of Police ...	450	100	£15=200	105	...	...	50	905
1	Assistant Superintendent of Police ...	450	...	£15=200	105	...	...	...	755
1	Assistant Superintendent of Police ...	450	...	...	75	...	...	...	525
2	Assistant Superintendents of Police ...	425	...	125	90	...	...	...	640
1	Assistant Superintendent of Police ...	425	...	...	75	...	...	...	500
2	Assistant Superintendents of Police ...	400	...	100	90	...	...	...	590
1	Assistant Superintendent of Police ...	400	...	...	75	...	...	...	475
2	Assistant Superintendents of Police ...	375	...	100	75	...	...	...	550
1	Assistant Superintendent of Police ...	375	...	...	60	...	...	...	435
4	Deputy Superintendents of Police ...	850	...	...	...	...	...	...	850
1	Deputy Superintendent of Police ...	850	50	...	...	...	...	...	900
2	Deputy Superintendents of Police ...	700	...	...	...	...	...	...	700
1	Deputy Superintendent of Police ...	675	50	...	...	...	...	...	725
1	Deputy Superintendent of Police ...	675	...	...	...	...	...	84	759
1	Deputy Superintendent of Police ...	675	...	...	...	...	...	50	725
2	Deputy Superintendents of Police ...	650	50	...	...	...	...	...	700
1	Deputy Superintendent of Police ...	675	...	...	...	...	...	...	675
8	Deputy Superintendents of Police ...	650	...	...	...	...	...	...	650
1	Deputy Superintendent of Police ...	650	...	...	...	...	...	30	680

PART I.—OFFICERS.

24. POLICE—contd.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
	C. DISTRICT EXECUTIVE FORCE—concld.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	a. **District Police**—concld.									
	Permanent—concld.									
1	Deputy Superintendent of Police ...	650	...	...	...	...	...	50	700	
1	Deputy Superintendent of Police ...	500	...	...	...	...	...	...	500	
2	Deputy Superintendents of Police ...	425	...	...	...	...	...	...	425	
4	Deputy Superintendents of Police ...	400	...	...	...	...	...	...	400	
1	Deputy Superintendent of Police ...	400	30	...	...	...	...	...	430	
1	Deputy Superintendent of Police ...	630	...	...	...	...	...	30	660	
1	Deputy Superintendent of Police ...	630	...	...	...	...	...	...	630	4,44,250
1	Deputy Superintendent of Police ...	590	...	...	...	...	...	...	590	
1	Deputy Superintendent of Police ...	610		...	...	...	...	...	610	
5	Deputy Superintendents of Police ...	550	...	...	...	...	...	...	550	
1	Deputy Superintendent of Police ...	570	...	...	...	...	...	...	570	
1	Deputy Superintendent of Police ...	425	30	...	...	...	...	...	455	
1	Deputy Superintendent of Police ...	475	...	...	...	...	...	...	475	
5	Deputy Superintendents of Police ...	375	...	...	...	...	...	...	375	
1	Deputy Superintendent of Police ...	375	...	...	...	...	...	30	405	
1	Deputy Superintendent of Police ...	375	...	...	...	...	...	50	425	
4	Deputy Superintendents of Police ...	350	...	...	...	...	...	...	350	
1	Deputy Superintendent of Police ...	325	30	...	...	...	...	...	355	
1	Deputy Superintendent of Police ...	325	...	...	...	...	...	...	325	

	D. POLICE TRAINING SCHOOL.									
	Permanent.									
1	Principal (District Superintendent of Police).	1,050	100	£30=400	150	...	...	...	1,700	36,770
1	Assistant Superintendent of Police (Probationer).	350	...	100	75	...	...	...	525	
2	Assistant Superintendents of Police (Probationers).	350	...	...	60	...	...	...	410	
	F. SPECIAL POLICE (MILITARY POLICE).									
	***a*. Police Force.**									
	Permanent.									
1	Commandant	1,035	600	...	150	...	...	...	1,785	2,31,310
1	Commandant	915	650	...	150	120	...	...	1,835	
1	Commandant	915	600	...	150	108	...	...	1,773	
2	Assistant Commandants	765	400	...	135	108	...	...	1,408	
1	Assistant Commandant	625	350	...	120	96	...	...	1,191	
1	Assistant Commandant	505	350	...	120	96	...	...	1,071	
1	Assistant Commandant	915	450	...	135	108	...	...	1,608	
1	Assistant Commandant	915	450	...	135	...	...	...	1,500	
3	Assistant Commandants	655	350	...	135	...	...	...	1,140	
1	Assistant Commandant	655	350	...	120	96	...	...	1,221	
1	Naib-Commandant	300	...	...	...		...	...	300	3,600
	***c*. Police Food Supply.**									
	Permanent.									
1	Superintendent of Police Supplies ...	1,000	...	...	135	108	...	...	1,243	15,210
1	Executive Police Supply Officer ...	650	...	...	...	84	...	50	784	9,620
	G. RAILWAY POLICE.									
	Permanent.									
1	Superintendent of Railway Police ...	900	150	£30=400	135	84	...	...	1,669	20,130
1	Deputy Superintendent	675	...	...	...	84	20	...	779	18,600
1	Deputy Superintendent	650	100	...	...	...	...	...	750	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
	H. CRIMINAL INVESTIGATION DEPARTMENT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Permanent.									
1	Deputy Inspector-General of Police ...	2,150	...	£13⅓=177-12	165	120	...	...	2,612-12	
1	Personal Assistant	1,100	150	£30=400	150	108	...	...	1,908	75,910
1	Crime Assistant	1,100	150	£30=400	150	...	...	...	1,800	
1	Deputy Superintendent of Police ...	675	75	...	...	...	...	...	750	
1	Deputy Superintendent of Police ...	450	75	...	...	60	16	75	676	
1	Deputy Superintendent of Police ...	325	75	...	...	48	...	75	523	35,420
1	Deputy Superintendent of Police ...	325	75	...	...	...	...	...	400	
1	Principal, Detective Training School ...	450	75	...	...	...	...	...	525	

25. PORTS AND PILOTAGE.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
	E. PORTS ESTABLISHMENT.									
	a. **Nautical Adviser's Department.**									
	Permanent.									
1	Nautical Adviser	1,300	300	£30=400	...	108	...	...	2,108	
1	Principal Engineer and Ship Surveyor ...	1,100	150	£30=400	...	108	...	50	1,808	

1	Engineer and Ship Surveyor ...	1,220	...	£30=400	...	108	...	50	1,778	
1	Engineer and Ship Surveyor ...	660	100	£20=266-11	...	84	...	50	1,160-11	
1	Engineer Superintendent of Government Launches.	700	100	£30=400	...	84	...	50	1,334	1,75 890
1	Engineer Superintendent of Government Launches.	500	100	£20=266-11	...	72	...	50	988-11	
2	Port Officers	1,220	...	£30=400	...	...	...	...	1,620	
1	Port Officer	700	...	£20=266-11	...	...	...	...	966-11	
1	Leave Reserve Officer	700	...	£20=266-11	...	...	...	...	966-11	
	F. MISCELLANEOUS SHORE ESTABLISHMENTS.									
	a. **Marine Transport Department, Mandalay.**									
	Permanent.									
1	River Transport Officer and Superintending Engineer, Mandalay.	820	100	£30=400	...	...	...	...	1,320	19,390
	b. **Government Dockyard.**									
	Permanent.									
1	Resident Engineer	1,000	...	...	...	...	...	...	1,000	12,000
	H. MISCELLANEOUS.									
	c. **Chindwin River Conservancy.**									
	Temporary (for 7½ months).									
1	Buoying Superintendent	770	...	...	...	...	...	100	870	6,530

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
	G. METEOROLOGICAL DEPARTMENT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Permanent.									
1	Director	1,050	150	...	135	118-2	125	...	1,578-2	42,570 (Director and Assistant Directors)
1	Assistant Director	475	...	...	83-2 (average).	72-14 (average).	50	...	681	
1	Assistant Director	525	...	...	90	78-12	55	...	748-12	
1	Assistant Director	350	...	...	75	65-10	35	...	525-10	
	E. ARCHÆOLOGICAL DEPARTMENT.									
	Permanent.									
1	Superintendent	550	...	...	90	...	...	...	640	7,960
	C. GEOLOGICAL SURVEY.									
	Permanent.									
1	Superintending Geologist	2,000	200	£13⅓=177-12	165	113-2 (average).	...	100+(25 for 6 months.)	2,780-14	55,540 (Superintending and Resident Geologists)
1	Resident Geologist	1,200	...	£30=400	150	77-8 (average).	...	17½+(100 for 6 months).	1,945	
1	Assistant Geologist	290	...	...	50	65-10 (6 months).	30-13 (average 6 months.).	21 (6 months).	457-7	5,000
	D. MINES DEPARTMENT.									
	Permanent.									
1	Inspector of Mines	830	...	...	...	96	...	...	926	11,350

30. EDUCATION.

	D. GOVERNMENT SECONDARY SCHOOLS.									
	Permanent.									
1	Headmaster	1,400	...	£30=400	150	...	...	...	1,950	29,550
1	Headmaster	800	...	...	...	...	...	...	800	
4	Headmasters	675	...	...	...	...	...	...	675	
1	Headmaster	650	...	...	84	...	...	...	734	
1	Headmaster	625	...	...	...	...	...	...	625	
2	Headmasters	600	...	...	...	...	...	...	600	
1	Headmaster	575	...	...	...	...	...	...	575	1,21,510
1	Headmaster	550	...	...	...	...	...	...	550	
2	Headmasters	475	...	...	...	...	...	...	475	
1	Headmaster	450	...	...	...	...	...	...	450	
2	Headmasters	425	...	...	...	...	...	...	425	
1	Headmaster	425	100	...	...	...	...	...	525	
	J. GOVERNMENT SPECIAL SCHOOLS.									
	a. Training Schools for Masters.									
	Permanent.									
1	Headmaster	375	...	...	...	...	...	...	375	4,730
	L. DIRECTION.									
	Permanent.									
1	Director of Public Instruction ...	2,650	...	£13⅓=177-12	165	120	...	...	3,112-12	69,350
1	Assistant Director of Public Instruction	1,700	150	£40=533-5	...	120	...	...	2,503-5	
1	Personal Assistant to the Director of Public Instruction.	305	...	...	...	48	10-10	...	363-10	4,740
	Temporary.									
1	Additional Assistant Director of Public Instruction for 1 year.	1,250	120	...	...	108	...	...	1,478	18,110

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	M. INSPECTION.									
	Permanent.									
1	Inspector of Schools for 7 months and 11 days.	1,800	...	£40=533-5	...	120	...	50	2,503-5	41,920
1	Inspectress	650	...	£30=400	...	84	...	...	1,134	
1	Inspector	1,350	...	£40=533-5	...	108	...	50	2,041-5	
1	Inspector	1,200	...	...	...	...	...	...	1,200	
1	Inspector	1,150	...	...	...	...	...	...	1,150	
1	Inspector	900	...	...	...	96	14-8 (average.)	...	1,010-8	
3	Inspectors	800	100	...	...	...	...	...	900	
1	Inspector	850	...	...	...	...	...	...	850	
1	Inspector	600	57-4 (average)	...	...	...	...	...	657-4	
1	Assistant Inspector	675	...	...	...	...	...	...	675	1,70,180
1	Assistant Inspector	550	...	...	...	...	...	...	550	
1	Assistant Inspector	500	...	...	...	72	...	...	572	
2	Assistant Inspectors	500	...	...	...	...	...	...	500	
1	Assistant Inspector	400	...	...	...	...	...	...	400	
2	Assistant Inspectors	305	...	...	...	...	...	...	305	
1	Deputy Inspector	275	...	...	...	...	...	...	275	
	Temporary.									
1	Inspector of Schools	1,450	...	£40=533-5	...	120	148	...	2,251-5	33,560
1	Assistant Inspector for Physical Training	475	...	...	...	...	20-10 (average.)	...	495-10	

	O. MISCELLANEOUS.									
	a. **Commissioner of Examinations.**									
	Permanent.									
1	Secretary, Education Boards ...	575	...	...	...	72-8	...	...	647-8	7,920

31. MEDICAL.

	A. MEDICAL ESTABLISHMENT.									
	a. **Superintendence.**									
	Permanent.									
1	Inspector-General of Civil Hospitals ...	2,750	...	...	165	120	...	...	3,035	36,420
1	Personal Assistant to the Inspector-General of Civil Hospitals.	549	...	...	...	...	...	...	549	6,590
	Temporary.									
1	Assistant Inspector-General of Civil Hospitals (for 3 months and 10 days).	1,500	150	300	150	120	...	100	2,320	7,740
	b. **District Medical Officers.**									
	Permanent.									
3	Civil Surgeons (1 for 5 months and 18 days)	1,600	...	£30=400	165		...	...	2,165	
1	Civil Surgeon	1,600	...	300	150	...	...	...	2,050	
2	Civil Surgeons	1,500	...	£30=400	165	...	...	...	2,065	
1	Civil Surgeon (for 8 months and 19 days)	1,500	...	300	150	...	...	...	1,950	
2	Civil Surgeons (1 for 10 months and 1 for 15 days).	1,250	...	£30=400	150	...	...	...	1,800	
2	Civil Surgeons	1,100	...	£30=400	150	...	...	...	1,650	
1	Civil Surgeon	950	...	£30=400	135	...	...	...	1,485	
1	Civil Surgeon	950	...	£25=333-5	135	...	...	...	1,418-5	3,74,890
2	Civil Surgeons (1 for 6 months) ...	850	...	£25=333-5	135	...	...	...	1,318-5	
1	Civil Surgeon (for 9 months and 25 days)	850	...	...	120	...	...	...	970	
1	Civil Surgeon (for 3 months) ...	750	...	£25=333-5	135	...	...	...	1,218-5	
1	Civil Surgeon	750	...	£15=200	135	120	...	...	1,205	
1	Civil Surgeon	750	...	£15=200	135	...	...	...	1,085	
1	Civil Surgeon	750	...	...	135	...	...	...	885	
1	Civil Surgeon (for 5 months and 14 days)	750	...	...	120	...	...	...	870	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
	A. MEDICAL ESTABLISHMENT—concld.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	b. **District Medical Officers**—concld.									
	Permanent—concld.									
1	Civil Surgeon	1,000	...	...	...	140	...	...	1,140	
8	Civil Surgeons (3 for part of the year only)	1,000	...	...	...	...	...	...	1,000	
1	Civil Surgeon	950	...	...	...	...	...	...	950	
1	Civil Surgeon	900	...	...	...	...	...	...	900	
1	Civil Surgeon (for 9 months and 21 days)	850	...	...	...	...	...	...	850	
2	Civil Surgeons	800	...	...	...	...	...	...	800	2,02,480
1	Civil Surgeon	750	...	...	...	...	...	...	750	
1	Civil Surgeon	700	...	...	...	...	...	...	700	
1	Civil Surgeon	650	...	...	...	...	...	...	650	
1	Civil Surgeon (for 5 months and 13 days)	600	...	...	...	...	...	...	600	
1	Civil Surgeon	400	...	...	...	...	...	...	400	
	B. HOSPITALS AND DISPENSARIES.									
	a. **Rangoon General Hospital.**									
	Permanent.									
1	Medical Superintendent	2,150	...	£13⅓=177-12	165	120	...	...	2,612-12	
1	Pathologist (for 1 month)	1,600	250	£30=400	165	120	...	...	2,535	
1	Ophthalmic Surgeon	1,850	...	£30=400	165	120	...	...	2,535	1,50,630
1	1st Physician	1,700	...	£30=400	165	120	...	...	2,385	
1	1st Surgeon	1,500	...	£30=400	165	120	...	...	2,185	
1	Pathologist (for 11 months)	1,000	...	...	...	...	...	...	1,000	
1	3rd Physician	600	...	...	...	84	...	...	684	
1	3rd Surgeon	600	...	...	...	84	...	...	684	
1	Assistant Medical Superintendent ...	450	50	...	...	60	...	75	635	
1	Assistant Medical Superintendent ...	400	50	...	...	60	...	75	585	

3	Civil Assistant Surgeons	450	...	...	...	60	...	...	510	1,29,580
2	Civil Assistant Surgeons	350	...	...	...	48	...	...	398	
4	Civil Assistant Surgeons	240	...	...	...	38	...	...	278	
5	Civil Assistant Surgeons	200	...	...	...	29	...	...	229	
1	Nursing Superintendent	395	...	...	...	...	...	83	478	
1	First Assistant to the Pathologist ...	200	...	...	...	29	...	...	229	
	Temporary.									
1	Officer on Special duty (for 2 months and 4 days).	850	...	...	120	96	...	...	1,066	2,270
	b. **Mandalay Hospital.**									
	Permanent.									
1	Civil Assistant Surgeon	500	...	...	...	...	...	...	500	28,760
1	Civil Assistant Surgeon	400	...	...	...	...	...	...	400	
1	Civil Assistant Surgeon	280	...	...	...	...	...	...	280	
1	Civil Assistant Surgeon	240	...	...	...	...	...	...	240	
2	Civil Assistant Surgeons	200	...	...	...	...	...	...	200	
	c. **Maymyo Hospital.**									
	Permanent.									
1	Civil Assistant Surgeon	450	...	...	...	...	...	...	450	7,920
1	Civil Assistant Surgeon	200	...	...	...	...	...	...	200	
	d. **Dufferin Maternity Hospital.**									
	Permanent.									
1	Medical Superintendent and Gynæcologist	1,600	...	£30=400	165	120	...	...	2,285	31,690
1	Assistant Medical Superintendent ...	450	50	...	...	60	...	75	635	40,280
1	Assistant Medical Superintendent ...	300	50	...	...	48	...	70	468	
1	Assistant Surgeon	450	...	...	...	60	50-2	...	560-2	
1	Assistant Surgeon	280	...	...	...	38	50-2	...	368-2	
2	Assistant Surgeons	240	...	...	...	38	...	...	278	
1	Assistant Surgeon	200	...	...	...	29	50-2	...	279-2	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
	B. HOSPITALS AND DISPENSARIES—concld.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	***c.* Mofussil Hospitals and Dispensaries.**									
	Permanent.									
1	Civil Assistant Surgeon	550	50	...	...	60	...	...	660	
2	Civil Assistant Surgeons (1 for part of the year).	550	...	...	...	...	...	...	550	
1	Civil Assistant Surgeon	500	...	...	...	...	...	...	500	
3	Civil Assistant Surgeons (1 for part of the year).	450	50	...	...	...	...	...	500	
1	Civil Assistant Surgeon	450	...	...	...	40	...	...	490	
2	Civil Assistant Surgeons	450	...	...	...	...	...	...	450	
1	Civil Assistant Surgeon	400	...	...	...	60	...	...	460	1,27,530
6	Civil Assistant Surgeons (1 for part of the year).	350	...	...	...	...	...	...	350	
1	Civil Assistant Surgeon	280	...	...	...	...	...	...	280	
1	Civil Assistant Surgeon	240	...	...	...	24	...	...	264	
5	Civil Assistant Surgeons	240	...	...	...	...	...	...	240	
16	Civil Assistant Surgeons	200	...	...	...	...	...	...	200	
1	Lady Doctor	350	...	...	...	...	...	...	350	
	***h.* Training of *Se-Sayas* in Western Medicines.**									
	Permanent.									
1	Special Pay for Civil Assistant Surgeon ...	...	30	...	...	...	...	...	30	360
	D. MEDICAL COLLEGES AND SCHOOLS.									
	***b.* Medical School.**									
	Permanent.									
3	Special Pays of Superintendent and 2 Lecturers.	...	150	...	...	...	...	...	150	8,000
2	Special Pays for 2 Lecturers	...	200	...	...	...	...	...	200	

1	Lecturer's Honoraria to Mental Hospital Superintendent.	...	...	...	...	...	...	150 for whole year.	150 for whole year.	150
2	Special Pays for 2 Lecturers ...	...	150	...	...	...	...	...	150	
1	Special Pay for a Lecturer	...	200	...	...	...	...	...	200	11,830
1	Assistant Lecturer and Hostel Master ...	350	80	...	...	48	...	...	478	
	E. MENTAL HOSPITALS.									
	Permanent.									
1	Medical Superintendent (Tadagale) ...	1,250	250	£30=400	150	120	...	...	2,170	27,740
1	Deputy Superintendent (Tadagale) ...	550	120	...	...	72	...	80	822	9,180
1	Special Pay for Medical Superintendent (Minbu).	...	80	...	...	...	...	...	80	
	F. CHEMICAL EXAMINER.									
	Permanent.									
1	Chemical Examiner	950	...	...	...	96	57	...	1,103	13,790

32. PUBLIC HEALTH.

	A. PUBLIC HEALTH ESTABLISHMENT.									
	***a*. Director of Public Health.**									
	Permanent.									
1	Director of Public Health	2,160	...	£13½=177-12	165	96	...	...	2,598-12	31,810
1	Assistant Director of Public Health ...	1,150	...	...	...	108	29-3	...	1,287-3	2[illegible],520
1	Assistant Director of Public Health ...	1,000	...	...	...	72	...	...	1,072	
	***b*. Rangoon Port Health Department.**									
	Permanent.									
1	Port Health Officer	1,150	...	...	...	108	...	...	1,258	
1	Assistant Port Health Officer ...	370	...	...	...	48	20	...	438	29,710
1	Assistant Port Health Officer ...	320	...	...	...	48	18	...	386	
	***d*. Vaccination.**									
	Permanent.									
1	Director, Vaccine Depôt, Meiktila (for 11 months).	1,000	120	...	...	90	...	...	1,210	13,420
1	Director, Vaccine Depôt, Meiktila (for 1 month).	320	...	...	...	...	...	...	320	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	A. PUBLIC HEALTH ESTABLISHMENT—concld.									
	c. **Health Department.**									
	Permanent.									
1	District Health Officer	700	...	...	...	...	...	...	700	53,380
1	District Health Officer	675	...	...	...	...	...	...	675	
1	District Health Officer	400	...	...	...	...	...	...	400	
1	Assistant District Health Officer ...	450	135	...	...	90	67-8	...	742-8	
2	Assistant District Health Officers ...	320	...	...	...	...	...	...	320	
2	Assistant District Health Officers ...	240	...	...	...	...	...	...	240	
1	Health Officer	320	...	...	...	...	...	50	370	
	Temporary (up to 13th September 1938).									
1	District Health Officer	600	...	...	...	...	...	50	650	26,850
1	District Health Officer	525	125	...	...	72	75	100	897	
1	District Health Officer	440	...	...	...	...	...	...	440	
1	Assistant District Health Officer ...	240	...	...	...	...	...	...	240	
	h. **Public Health Institute.**									
	Permanent.									
1	Director	600	...	...	...	84	...	...	684	18,010
1	Malariologist	440	...	...	...	60	...	...	500	
1	Assistant Malariologist	240	...	...	...	38	16	...	294	

	***j.* Leprosy Survey and Treatment.**									
	Temporary.									
1	Special Leprosy Officer	400	...	...	...	...	...	...	400	4,800
	***l.* Nutrition Survey and Research.**									
	Temporary.									
1	Nutrition Survey Officer	700	...	...	...	84	...	...	784	9,570
	E. PASTEUR INSTITUTE.									
	Permanent.									
1	Director	1,500	450	300	165	120	...	...	2,535	40,350
1	Assistant Director	500	150	...	105	72	...	...	827	

33. AGRICULTURE.

	A. AGRICULTURE DEPARTMENT.									
	***a.* Superintendence.**									
	Permanent.									
1	Director of Agriculture	2,500	...	£25=333·5	...	120	...	...	2,953·5	35,440
	***b.* Expert Staff.**									
	Permanent.									
1	Deputy Director of Agriculture ...	1,800	...	£30=400	...	120	...	...	2,320	58,850
1	Deputy Director of Agriculture ...	1,150	...	£30=400	150	108	...	...	1,808	
1	Deputy Director of Agriculture for 4 months.	1,150	...	£30=400	150	...	...	...	1,700	
1	Deputy Director of Agriculture ...	1,050	...	£30=400	135	...	...	...	1,585	

No.	Description.	Pay.	Special pay.	Overseas pay.	Burma allowance.	Compensatory local allowance.	House allowance.	Other fixed allowances.	Total each per month.	Total provision.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	A. AGRICULTURE DEPARTMENT—concld.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	b. **Expert Staff**—concld.									
	Permanent—concld.									
1	Deputy Director of Agriculture ...	950	...	...	...	...	...	...	950	
1	Deputy Director of Agriculture ...	900	...	...	...	...	...	...	900	
1	Deputy Director of Agriculture ...	649	50	...	...	...	...	...	699	
1	Assistant Director of Agriculture ...	580	100	...	...	...	...	...	680	
1	Assistant Director of Agriculture ...	580	...	...	...	...	...	...	580	
3	Assistant Directors of Agriculture ...	560	...	...	...	...	...	...	560	94,750
1	Deputy Director of Agriculture ...	550	...	...	...	...	...	...	550	
1	Assistant Director of Agriculture ...	440	...	...	...	60	27-7	...	527-7	
1	Assistant Director of Agriculture ...	300	...	...	...	...	...	...	300	
2	Assistant Directors of Agriculture ...	280	...	...	...	...	...	...	280	
1	Assistant Director of Agriculture ...	200	...	...	...	...	...	...	200	
	D. AGRICULTURAL EDUCATION AND RESEARCH.									
	a. **Agricultural College, Mandalay.**									
	Permanent.									
1	Principal (4 months)	1,700	...	£40=533-5	...	...	...	...	2,233-5	
1	Principal (8 months)	1,150	...	£30=400	150	...	...	...	1,700	53,520
1	Economic Botanist	1,050	...	£30=400	135	...	...	...	1,585	
1	Lecturer in Chemistry	600	...	...	...	...	...	...	600	
1	Research Assistant in Botany ...	480	...	...	...	...	...	...	480	
1	Entomologist and Lecturer in Entomology	300	...	...	...	...	...	...	300	22,230
1	Mycologist and Lecturer in Mycology ...	240	...	...	...	...	...	...	240	
1	Research Assistant in Chemistry ...	200	...	...	...	...	...	...	200	

	Temporary.									
1	Agricultural Chemist	750	...	...	...	...	...	...	750	
1	Lecturer in Agriculture	320	25	...	...	...	...	...	345	15,620
1	Lecturer in Agricultural Botany ...	200	...	...	...	...	...	...	200	
	d. **Rice Research Officer.**									
	Permanent.									
1	Rice Research Officer	1,100	...	£30=400	150	108	...	80	1,838	27,310
1	Assistant Rice Research Officer ...	250	...	...	...	...	...	...	250	
	G. SCHEME FOR THE IMPROVEMENT OF AGRICULTURAL MARKETING.									
	a. **Marketing Officer.**									
	Temporary.									
1	Provincial Marketing Officer for 11 months	1,800	...	£30=400	...	120	...	...	2,320	25,920

34. VETERINARY.

	A. SUPERINTENDENCE.									
	a. **Superintendence.**									
	Permanent.									
1	Director of Veterinary Services ...	2,250	...	£25=333·5	...	108	...	...	2,691·5	60,320
	b. **Circle Officers.**									
	Permanent.									
1	Deputy Director of Veterinary Services ...	1,000	...	...	...	...	...	...	1,000	20,180
1	Deputy Director of Veterinary Services ...	640	...	...	...	...	...	...	640	
	B. SUBORDINATE ESTABLISHMENT.									
	Permanent.									
1	Veterinary Superintendent for six months	640	...	...	...	...	...	...	640	
2	Veterinary Superintendents	520	...	...	...	...	...	...	520	

34. VETERINARY—concld.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	B. SUBORDINATE ESTABLISHMENT—concld.									
	Permanent—concld.									
1	Veterinary Superintendent	440	...	...	...	...	...	...	440	36,720
1	Veterinary Superintendent	360	...	...	...	...	...	...	360	
1	Veterinary Superintendent	260	39	...	...	...	...	...	299	
1	Veterinary Superintendent	239	...	...	...	...	...	...	239	
	C. VETERINARY INSTRUCTION AND RESEARCH.									
	***a*. Veterinary Instruction.**									
	Permanent.									
1	Special Pay for Principal	...	100	...	...	...	...	...	100	4,320
1	Assistant Principal	260	...	...	...	...	...	...	260	
	***b*. Veterinary Research.**									
	Permanent.									
1	Research Officer	1,100	...	£40 = 533-5	...	...	...	...	1,633-5	43,120
1	Research Officer	900	...	...	...	...	...	...	900	
1	Research Officer	1,000	...	...	...	...	...	...	1,000	

35. CO-OPERATIVE CREDIT.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
	A. SUPERINTENDENCE.									
	Permanent.									
1	Registrar, Co-operative Societies ...	1,350	250	..	150	108	36	...	1,894	42,270
1	Joint Registrar	1,200	150	...	135	96	...	...	1,581	

1	Deputy Registrar	749	...	...	...	84	...	...	833	68,460
2	Deputy Registrars	749	...	...	...	...	...	...	749	
1	Extra Assistant Commissioner (Co-operative).	625	...	...	...	...	...	...	625	
1	Extra Assistant Commissioner (Co-operative).	440	...	...	...	60	...	...	500	
1	Extra Assistant Commissioner (Co-operative).	420	...	...	...	...	...	...	420	
1	Extra Assistant Commissioner (Co-operative).	380	...	...	...	...	...	...	380	
1	Extra Assistant Commissioner (Co-operative).	360	...	...	...	48	...	25	433	
1	Extra Assistant Commissioner (Co-operative).	360	...	...	...	...	...	...	360	
1	Extra Assistant Commissioner (Co-operative).	320	...	...	...	...	...	...	320	
1	Extra Assistant Commissioner (Co-operative).	250	...	...	...	...	...	...	250	
	Temporary.									
1	Extra Assistant Commissioner (Co-operative).	320	...	...	...	...	...	...	320	3,940

36. INDUSTRIES.

	A. INDUSTRIES (INDUSTRIAL EDUCATION).									
	a. **Government Technical Institute.**									
	Permanent.									
1	Superintendent and Lecturer in Civil Engineering.	750	200	...	...	...	...	...	950	43,440
1	Lecturer in Mechanical Engineering ...	1,000	...	...	...	...	...	...	1,000	
1	Technical Instructor	640	...	...	...	...	...	...	640	

PART I.—OFFICERS.

41. CIVIL WORKS.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
	E. ESTABLISHMENT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	a. **Chief Engineer.**									
	Permanent.									
1	Chief Engineer	2,875	...	£13⅓=177-12	165	120	...	...	3,337-12	65,430
1	Personal Assistant	1,175	150	£30=400	150	108	...	...	1,983	
	b. **Special Officers.**									
	Permanent.									
1	Superintendent of Stores	1,375	...	£30=400	150	108	...	50	2,083	
1	Sanitary Engineer	1,375	...	...	135	108	...	100	1,718	71,670
1	Sanitary Engineer	1,375	...	...	135	108	...	...	1,618	
1	Assistant Sanitary Engineer	800	...	...	...	96	...	30	926	
1	Assistant Sanitary Engineer	560	...	...	...	72	...	30	662	
1	Assistant Sanitary Engineer	550	...	...	...	72	55	...	677	
1	Architectural Assistant	600	...	...	...	84	...	...	684	
1	Electrical Inspector	1,750	...	£13⅓=177-12	150	120	...	...	2,197-12	
1	Electrical Engineer	1,175	...	£30=400	150	108	...	100	1,933	
1	Electrical Engineer	800	...	...	120	96	23	...	1,039	
1	Electrical Engineer	550	...	...	...	72	...	30	652	
1	Assistant Electrical and Mechanical Engineer.	600	...	...	...	84	...	30	714	
1	Assistant Electrical and Mechanical Engineer.	540	...	...	...	72	...	...	612	1,37,280
1	Assistant Electrical and Mechanical Engineer,	520	...	...	...	72	...	30	622	
1	Assistant Electrical and Mechanical Engineer	420	...	...	...	60	...	...	480	

2	Assistant Electrical and Mechanical Engineers.	280	...	...	...	...	...	30	310	
1	Assistant Electrical and Mechanical Engineer.	260	...	...	...	38	26	30	354	
1	Mechanical Engineer	280	...	...	...	38	28	...	346	
	c. **Superintending Engineers.**									
	Permanent.									
1	Superintending Engineer	2,150	...	£13⅓=177-12	165	120	...	...	2.612-12	
2	Superintending Engineers	2,150	...	£13⅓=177-12	165	...	...	...	2,492-12	1,58,550
2	Superintending Engineers	1,950	...	£13⅓=177-12	165	120	...	...	2,412-12	
	d. **Executive Establishment.**									
	Permanent.									
1	Executive Engineer	1,375	...	£13⅓=177-12	150	...	...	...	1,702-12	
1	Executive Engineer	1,325	...	£30=400	150	108	...	100	2,083	
1	Executive Engineer	1,325	...	£30=400	150	...	...	...	1,875	
1	Executive Engineer	1,325	...	...	135	108	...	...	1,568	
1	Executive Engineer	1,325	...	...	135	...	...	...	1,460	
2	Executive Engineers	1,275	...	...	135	...	...	...	1,410	
1	Executive Engineer	1,275	...	£30=400	150	...	...	...	1;825	2,55,580
1	Executive Engineer	1,225	...	£30=400	150	...	...	...	1,775	
1	Executive Engineer	1,175	...	...	135	...	...	...	1,310	
1	Executive Engineer	1,125	...	...	135	...	...	...	1,260	
1	Executive Engineer	1,075	...	£30=400	135	108	...	...	1,718	
2	Executive Engineers	1,075	...	£30=400	135	...	...	...	1,610	
1	Executive Engineer	1,025	...	300	135	...	...	...	1,460	
2	Executive Engineers	1,025	...	£30=400	135	...	...	...	1,560	
2	Executive Engineers	1,500	...	£40=533-5	...	...	...	...	2,033-5	
1	Executive Engineer	1,450	...	£40=533-5	...	...	...	...	1,983-5	
1	Executive Engineer	950	...	£40=533-5	...	...	...	...	1,483-5	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
	E. ESTABLISHMENT—concld.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	d. **Executive Establishment**—concld.									
	Permanent—concld.									
4	Executive Engineers	900	...	£40=533-5	...	...	...	...	1,433-5	
2	Executive Engineers	850	...	£40=533-5	...	...	...	...	1,383-5	
1	Executive Engineer	850	...	...	...	60	...	...	910	
1	Executive Engineer	800	...	£30=400	...	...	...	...	1,200	
1	Assistant Executive Engineer ...	850	...	£30=400	...	...	...	...	1,250	
2	Assistant Executive Engineers ...	700	...	£30=400	...	...	...	...	1,100	
1	Assistant Executive Engineer ...	700	...	...	...	...	...	...	700	
1	Assistant Executive Engineer ...	680		...	...	...	...	...	680	
1	Assistant Engineer	780	25	...	...	84	...	...	889	
1	Assistant Engineer	780	...	...	...	...	...	...	780	
1	Assistant Engineer	760	...	...	...	...	...	...	760	
1	Assistant Engineer	740	...	...	...	84	...	35	859	
2	Assistant Engineers	680	...	...	...	...	...	...	680	
1	Assistant Engineer	660	...	...	...	...	...	...	660	
2	Assistant Engineers	640	...	...	...	...	...	...	640	
2	Assistant Engineers	620	...	...	...	...	...	...	620	5,55,830
1	Assistant Engineer	600	...	...	...	84	...	30	714	
2	Assistant Engineers	600	...	...	...	...	...	...	600	
6	Assistant Engineers	560	...	...	...	...	...	...	560	
4	Assistant Engineers	540	...	...	...	...	...	...	540	
1	Assistant Engineer	500	...	...	...	72	...	30	602	

1	Assistant Engineer	500	...	...	...	72	...	...	572	
1	Assistant Engineer	500	...	...	...	...	...	...	500	
3	Assistant Engineers	480	...	...	...	...	...	...	480	
2	Assistant Engineers	460	...	...	...	...	...	...	460	
2	Assistant Engineers	440	...	...	...	...	...	...	440	
3	Assistant Engineers	420	...	...	...	...	...	...	420	
1	Assistant Engineer	400	...	...	...	...	...	...	400	
3	Assistant Engineers	240	...	...	...	...	...	...	240	
1	Sub-Engineer	445	50	...	...	...	...	...	495	
1	Sub-Engineer	415	50	...	...	...	...	...	465	
2	Sub-Engineers	370	50	...	...	...	...	...	420	
1	Sub-Engineer for 7 months	370	50	...	...	...	...	...	420	

44. STATIONERY AND PRINTING.

	D. GOVERNMENT PRESSES.									
	a. **Central Press (including Maymyo Branch Press).**									
	Permanent.									
1	Superintendent	1,200	...	...	...	...	...	...	1,200	30,430
1	Deputy Superintendent	700	...	...	105	84	...	...	889	
1	Assistant Superintendent	399	...	...	...	...	...	...	399	
	Temporary.									
1	Assistant Superintendent	320	...	...	...	...	...	...	320	3,840
	b. **Jail Press.**									
	Temporary.									
1	Assistant Superintendent	320	...	...	...	...	...	...	320	3,840

45. MISCELLANEOUS.*

	I. PUBLICITY BOARD.									
	Permanent.									
1	Editor, *Headman's Gazette* ...	1,000	...	...	...	...	...	...	1,000	12,000

PART II.—ESTABLISHMENT.

PART II.—ESTABLISHMENT.

1. CUSTOMS.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
		Rs.	Rs.	Rs.	Rs.
	A. SEA CUSTOMS—CHARGES AT THE PORTS.				
	a. **Rangoon.**				
	Permanent.				
17	Appraisers {12 on 200—600; 5 on 175—450}	77,893	...	...	
6	Inspectors (400—500)	35,923	600	894	
1	Launch Inspector (350—500)	6,000	...	49	
72	Preventive Officers {42 on 130—350; 30 on 100—300}	1,81,194	4,050	8,658	
6	Superintendents (300—450)	28,649	...	...	
1	Head Cashier (250—300)	3,600	...	...	
24	Upper Division Clerks {19 on 140—250; 5 on 110—200}	51,401	840	...	
98	Lower Division Clerks {78 on 50—152; 20 on 50—125}	1,24,476	240	...	
1	Gestetner Operator (30—50)	406	...	...	
1	Carpenter (60—75)	900	...	...	
1	Telephone Operator (50—60)	629	...	...	
4	Record Suppliers (25—40)	1,617	...	...	
1	Lady Searcher (45—55)	612	...	...	
1	Chemical Laboratory Assistant (150—250)	2,454	...	...	5,61,910
1	Chemical Laboratory Clerk (140—250)	2,255	...	...	
2	Chemical Laboratory Attendants (30—45)	884	...	...	
2	Duftries (20—30)	636	...	...	
1	Jemadar (25—30)	360	...	...	
1	Salt Tindal (25—30)	360	...	...	

94	Peons {Adults 73 on 17/8—22, 6 on 16—20, Boys 15 on 9—14}	22,315	...	...	
11	Sampanwallahs (25—30)	3,695	...	...	
7	Serangs {5 on 40—80, 2 on 55}	5,142	...	90	
6	Drivers {1 on 60—80, 5 on 40—80}	4,880	...	90	
7	Lascars {4 on 21, 3 on 20—26}	1,944	...	90	
5	Stokers {2 on 24, 3 on 22—28}	1,584	...	36	
	Temporary.				
14	Candidate Preventive Officers (100)	16,800	...	680	
2	Upper Division Clerks (110—200)	2,640	...	...	
28	Lower Division Clerks (50—125)	16,800	...	...	
2	Record Suppliers (25)	600	...	...	48,980
1	Chemical Laboratory Assistant (125)	1,500	...	...	
1	Chemical Laboratory Attendant (30)	360	...	...	
4	Appraisers {1 on 200—600, 3 on 175}	9,578	...	...	
...	Lump provision for temporary office establishment	1,600	...	...	1,600
	b. Outports.				
	Permanent.				
2	Superintendents (300—450)	9,422	...	49	
7	Upper Division Clerks (140—250)	15,555	1,500	1,069	
11	Lower Division Clerks {10 on 50—152, 1 on 40—125}	16,053	720	...	
7	Preventive Officers {5 on 130—350, 2 on 100—300}	21,088	...	943	
5	Assistant Preventive Officers {4 on 60—135, 1 on 50—100}	5,508	...	105	
1	Duftry (17—22)	216	...	...	
1	Jemadar (22)	264	24	...	87,820
33	Peons {Adults 12 on 16—20, 20 on 14—16½, Boy 1 on 9—14}	6,258	...	...	
3	Serangs (40—80)	2,475	...	54	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	A. SEA CUSTOMS—CHARGES AT THE PORTS—concld.	Rs.	Rs.	Rs.	Rs.
	b. **Outports**—concld.				
	Permanent—concld.				
3	Drivers (40—80)	2,245	...	54	
1	Tindal (28—33)	396	...	63	
11	Lascars {7 on 20—26, 4 on 21}	3,192	...	348	
1	Sampanwallah (17—25)	213	...	...	
	Temporary.				
2	Clerks for 5 months {1 on 50—152, 1 on 50}	750	...	...	1,480
1	Peon for 5 months (12)	60	...	...	
1	Boat Tindal for 5 months (29)	145	...	...	
5	Lascars for 5 months (21)	525	...	...	
...	Lump provision for temporary office establishment	400	...	...	400
	B. LAND CUSTOMS—CHARGES.				
	Permanent.				
1	Land Customs Peon (14—16½)	180	...	...	180
	Temporary.				
2	Trade Registration Clerks (70—120)	1,790	...	120	4,660
1	Land Customs Clerk (35—80)	600	180	60	
1	Assistant Preventive Officer (45—100)	570	300	...	
1	Peon (12)	144	...	...	
2	Night-watchmen (15)	360	...	...	

2. EXCISE DUTIES.

	A. CHARGES ON COLLECTION OF EXCISE DUTY ON SUGAR.				
	Temporary.				
1	Warehouse Officer (140—250)	1,628	...	...	1,900
1	Excise Constable (15—21)	180	...	...	
	D. CHARGES RELATING TO THE SALT DEPARTMENT.				
	Permanent.				
7	Inspectors of Salt Revenue {5 on 200—350; 2 on 175—300}	22,527	...	1,149	91,370
36	Sub-Inspectors of Salt Revenue {20 on 60—150; 16 on 50—130}	41,369	...	525	
4	Upper Division Clerks (80—170)	5,291	...	...	
4	Lower Division Clerks (40—100)	3,816	...	...	
63	Peons {6 on 25; 57 on 16—21}	14,640	...	...	
	Temporary.				
1	Salt Development Officer (175—300)	1,170	...	...	14,460
2	Inspectors of Salt Revenue (175—300)	4,363	...	...	
9	Sub-Inspectors of Salt Revenue (50—130)	6,128	...	...	
14	Peons (16—21)	2,615	...	...	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
		Rs.	Rs.	Rs.	Rs.
	A. COLLECTION OF INCOME-TAX.				
	Permanent.				
8	Inspectors (200—325)	29,700	...	2,100	
1	Bailiff (200—325)	2,640	...	263	
34	Examiners {31 on 200—500; 3 on 150—400}	1,57,814	...	...	
9	Stenographers {2 on 175—275; 3 on 125—225; 4 on 125—175}	20,668	...	...	
3	Branch Clerks (250—300)	10,690	...	...	
147	Clerks {5 on 120—260; 18 on 100—230; 25 on 100—200; 85 on 40—125; 14 on 40—100}	2,05,602	1,680	...	4,69,360
17	Process Servers {14 on 25—35; 2 on 20—30; 1 on 15—25}	5,551	...	...	
2	Record Suppliers (25—40)	902	...	...	
2	Duftries (20—30)	661	...	...	
112	Peons {30 on 17½—22; 10 on 16½—20; 40 on 15—20; 32 on 14—16½}	24,235	...	...	
	Temporary.				
...	Lump provision	1,500	...	...	1,500

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
		Rs.	Rs.	Rs.	Rs.
	A. CENTRAL LOTTERY OFFICE.				
	Temporary.				
1	Superintendent (250)	3,000	...	...	
1	Assistant Superintendent (175)	2,100	...	...	
1	Cashier (200)	2,400	...	...	
1	Accountant (150)	1,800	...	...	
13	Supervisors (120)	18,720	...	...	
12	First Grade Clerks (80)	11,520	...	...	
12	Second Grade Clerks (60)	8,640	...	...	
48	Third Grade Clerks (45)	25,920	...	...	97,500
6	Typists (60)	4,320	...	...	
18	Ticket Sellers (60)	12,960	...	...	
4	Despatchers (60)	2,880	...	...	
1	Jemadar (22)	264	...	...	
3	Duftries (20)	720	...	...	
11	Peons (15)	1,980	...	...	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	A. CHARGES OF ADMINISTRATION.	Rs.	Rs.	Rs.	Rs.
	a. Oil Well Establishment.				
	Permanent.				
1	Government Gauger and Petroleum Inspector (300—450)	4,330	...	1,200	
1	Oil Fields Surveyor (75—125)	1,500	...	480	
1	Head Clerk (100—185)	1,620	180	288	
5	Clerks {1 on 85—125, 3 on 40—125, 1 on 35— 80}	4,822	...	572	
1	Stenographer (125—175)	2,100	...	288	20,860
1	Senior Pass Collector (20)	240	...	48	
4	Junior Pass Collectors {2 on 18, 2 on 15—18}	816	...	164	
2	Chainmen (15)	360	...	72	
1	Oil Peon (15—18)	168	...	34	
4	Office Peons {3 on 15—18, 1 on 14—16½}	840	...	134	
	b. Mogok Stone Tract Establishment.				
	Permanent.				
2	Sub-Inspectors of Mines (120—170)	3,248	...	1,152	5,560
3	Peons (14—16½)	504	...	101	
	B. MANAGEMENT OF GOVERNMENT ESTATES.				
	a. Government Estates Department (Rural).				
	Permanent.				
2	Managers of Government Estates (200—325)	6,946	1,200	...	

1	Upper Division Clerk (100—230)	1,541	300	...	
2	Lower Division Clerks (60—125)	2,510	...	...	
1	Record Keeper (75—100)	1,047	...	...	21,890
1	Inspector of Land Records (75—125)	1,500	...	160	
8	Revenue Surveyors {7 on 35—60, 1 on 30—55}	5,029	...	576	
5	Peons {3 on 17½—22, 2 on 15—18}	1,075	...	...	
	Temporary.				
3	Managers {2 on 150—275, 1 on 75—125}	5,355	600	...	
1	Upper Division Clerk (80—190)	1,012	...	...	
1	Lower Division Clerk (50—100)	633	...	...	9,030
1	Clerk for 4 months (30)	120	...	...	
1	Revenue Surveyor (30—55)	360	...	...	
5	Peons {1 on 16—20, 4 on 14—16½}	864	...	...	
	b. Government Estates Department (Urban).				
	Permanent.				
1	Assistant Collector, Town Lands, Mandalay (200—325)	3,600	...	600	
3	Clerks (40—125)	2,653	180	...	8,100
2	Peons (15—18)	372	...	...	
	c. Government Estates Department (Rangoon Suburban Development).				
	Temporary.				
2	Clerks (40—125)	1,763	300	312	
1	Surveyor (50)	600	...	...	3,490
2	Peons (17½—22)	504	...	...	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
		Rs.	Rs.	Rs.	Rs.
	C. CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS.				
	f. **Sawkegyoks.**				
7	*Sawkegyoks* {1 on 20—40, 6 on 18—32}	1,845	...	...	1,850
	D. CHARGES ON ACCOUNT OF FISHERY COLLECTIONS.				
	a. **Fishery Establishment.**				
	Permanent.				
3	*Inkunwuns* (200—325)	7,200	...	...	
17	Fishery Inspectors {5 on 75—125, 12 on 60—100}	18,062	...	6,009	
3	Fishery Clerks {1 on 85—125, 1 on 40—125, 1 on 35—80}	2,466	...	...	36,610
1	Sampanwallah (20—30)	360	...	...	
6	Peons {5 on 14—16½, 1 on 15—20}	1,085	...	...	
	E. SURVEY AND SETTLEMENT.				
	a. **Revenue Survey—Provincial Survey Party.**				
	Permanent.				
1	Assistant to Officer-in-charge (150—275)	3,600	600	...	
2	Inspectors (60—100)	3,000	...	264	
1	Draughtsman (60—100)	1,500	...	...	15,020
1	Head Clerk (85—125)	1,350	300	..	
1	Clerk (35—80)	684	...	...	
2	Survey School Teachers {1 on 60—100, 1 on 55—100}	2,802	270	144	

	Temporary. (for varying periods).				
3	Inspectors (85)	765	...	216	
6	Probationary Inspectors (45)	1,620	...	270	
16	Land Records Subordinates (30—55)	7,040	...	720	
1	Chief Traverse Computor (68)	544	...	...	
3	Traverse Computors (38)	912	...	...	
16	Area Computors (28)	3,584	...	...	
10	Draughtsmen (35)	2,800	...	...	
24	Plane-Tablers (47)	3,384	...	...	67,190
1	Junior Survey School Teacher (55—100)	616	...	24	
3	Peons (1 on 14 and 2 on 20)	432	...	...	
82	Tindals (23)	5,520	...	...	
202	Chainmen (18)	9,900	...	...	
4	Messengers (18)	576	...	...	
90	Students	...	...	270	
...	Lump provision for temporary staff for 4 months	26,000	...	2,000	
	b. **Revenue Survey—Mining and other Special Surveys.**				
	(1) MINING SURVEYS.				
	Temporary. (for varying periods).				
1	Extra Assistant Superintendent of Land Records (200—400)	1,260	240	...	
2	Inspectors (100)	400	...	96	
6	Traversers (68)	816	...	180	
1	Traverse Computors (60)	360	...	...	
1	Draughtsman (50)	300	...	...	
1	Clerk (50)	300	...	...	17,150
15	Tindals (23)	690	...	...	
51	Chainmen (18)	1,836	...	...	
2	Peons (14)	168	...	...	
...	Lump provision for temporary staff for 4 months	9,500	...	1,000	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	E. SURVEY AND SETTLEMENT—concld.	Rs.	Rs.	Rs.	Rs.
	e. **Settlement Operations.**				
	Permanent.				
4	Assistant Settlement Officers (200—325)	11,367	2,400	...	
30	Inspectors (60—100)	34,300	...	3,408	
82	Field Clerks (30—55)	39,957	...	7,352	
3	Head Clerks (75—125)	3,720	...	...	1,08,670
2	Assistant Clerks (35—60)	906	120	...	
3	Record Keepers (45—70)	2,119	...	...	
16	Peons (14—16½)	3,022	...	...	
	Temporary.				
2	Assistant Settlement Officers (150—275)	2,400	800	...	
1	Inspector (60—100)	60	...	16	
58	Field Clerks (30—55)	8,822	...	3,540	22,490
173	Messengers (14)	6,832	...	...	
1	Peon (14)	14	...	...	
	F. LAND RECORDS.				
	a. **Superintendence.**				
	Permanent.				
1	Superintendent (375—500)	4,500	...	...	
12	Upper Division Clerks {10 on 120—160, 2 on 95—215}	29,414	3,154	...	
6	Lower Division Clerks (60—125)	8,108	120	...	
1	Stenographer (175—275)	3,300	...	...	52,800
1	Record Supplier (22—32)	283	120	...	
1	Jemadar (30)	360	...	...	
9	Peons {6 on 17½—22, 3 on 16—20}	2,129	60	...	

	***b*. District Charges.**				
	Permanent.				
17	Extra Assistant Superintendents of Land Records {200—325; 150—275}	42,396	4,800	1,836	
190	Inspectors of Land Records (60—100)	2,52,620	4,080	37,849	
4	District Surveyors (40—70)	2,270	...	117	
1,518	Revenue Surveyors {9 on Selection Grade at 60; 1,509 on 30—55}	9,82,757	3,525	1,90,606	
31	Record Keepers {60—80; 45—65}	33,129	...	276	
12	Assistant Record Keepers (30—55)	7,653	...	...	
252	Reservists and Apprentices (18—24)	63,783	...	144	17,46,010
3	Chainmen (12)	432	...	...	
33	Head Clerks (85—125)	43,192	9,900	836	
29	Assistant Clerks (35—80)	26,169	...		
3	Duftries (18—25)	900	72	...	
97	Peons "A" Scale {15—20; 14—16½}	19,743	...	353	
194	Peons "B" Scale {15—18; 14—16½}	34,437	...		
	Temporary.				
5	Probationary Inspectors of Land Records (47-8)	1,540	...	...	
1	Reservist (18)	216	...	...	
3	Chainmen {1 at Rs. 12 for 4 months; 2 at Rs. 12 for 3 months}	120	...	...	5,240
20	Peons (14)	3,360	...	...	

6. EXCISE.

A. SUPERINTENDENCE.

Permanent.

1	Superintendent (350—450)	5,400	...	...	
9	Upper Division Clerks (120—260)	22,890	1,962	...	
4	Lower Division Clerks {3 on 60—125; 1 on 50—100}	3,870	...	...	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
		Rs.	Rs.	Rs.	Rs.
	A. SUPERINTENDENCE—concld.				
	Permanent—concld.				
1	Stenographer (175—275)	2,948	...	...	41,500
2	Record Suppliers (22—32)	564	...	...	
1	Duftry (20—30)	313	...	...	
6	Peons {1 on 24; 4 on 17—22; 1 on 16—20}	1,512	...	...	
	B. DISTRICT EXECUTIVE ESTABLISHMENT.				
	Permanent.				
62	Inspectors of Excise {60 on 175—295; 2 on 140—250}	1,89,520	1,920	1,00,000	7,88,910
114	Deputy Inspectors of Excise {66 on 100—140; 48 on 70—120}	1,64,732	...	7,175	
225	Sub-Inspectors of Excise {170 on 50—120; 55 on 45—100}	2,11,948	...	15,231	
490	Excise Constables {25; 15—21}	1,08,552	...	4,470	
40	Excise Clerks {34 on 40—125; 6 on 35—80}	40,996	360	1,475	
26	Opium Clerks (25—40)	10,119	...	84	
9	Cutters (18—30)	2,340	...	120	
	Temporary.				
5	Deputy Inspectors of Excise (for varying periods) (70—120)	2,868	...	271	31,530
18	Sub-Inspectors of Excise (for varying periods) {4 on 50—120; 14 on 40—125}	15,034	...	2,426	
54	Excise Constables (for varying periods) (15—21)	11,207	...	2,030	

G. EXCISE BUREAU.

Permanent.

2	Inspectors of Excise (175—295)	7,080	1,200	2,040	17,740
1	Sub-Inspector of Excise (50—120)	1,381	360	456	
4	Excise Constables (15—21)	888	...	144	
1	Head Clerk (110—150)	1,800	...	...	
1	Second Clerk (80—100)	1,200	...	...	
2	Office Peons (17½—22)	492	...	...	

7. STAMPS.

A. SUPERINTENDENCE.

a. Presidency Establishment.

Permanent.

1	Accountant (90—150)	1,502	...	...	2,940
1	Assistant Accountant (60—90)	1,080	...	...	

B. NON-JUDICIAL—CHARGES FOR THE SALE OF STAMPS.

a. Establishments.

Permanent.

1	Head Accountant (175—225)	2,700	...	...	10,180
2	Assistant Accountants {1 on 60—90, 1 on 50}	1,680	...	...	
1	Treasurer (150—200)	1,992	...	...	
1	Stamp Vendor (100)	1,200	...	...	
4	Pressmen (17½—22)	1,056	...	...	
2	Peons {1 on 24, 1 on 17½—22}	552	...	...	

D. JUDICIAL—CHARGES FOR THE SALE OF STAMPS.

a. Establishments.

Permanent.

1	Stamp Vendor (100)	1,200	...	...	1,600

PART II.—ESTABLISHMENT. 8. FOREST.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	A. GENERAL DIRECTION.	Rs.	Rs.	Rs.	Rs.
	Permanent.				
1	Superintendent (375—500)	6,000	...	...	
1	Statistician (350—450)	5,340	...	...	
6	Upper Division Clerks (120—260)	15,556	1,807	...	
5	Lower Division Clerks {4 on 60—125, 1 on 50—100}	6,534	...	...	
1	Senior Stenographer (225—325)	3,678	...	...	44,000
1	Junior Stenographer (100—200)	1,296	...	...	
1	File Holder (25—40)	450	...	...	
8	Peons {1 on 24, 5 on 17½—22, 2 on 16—20}	1,966	...	...	
	Temporary.				
1	Clerk (50) for 6 months	300	...	...	
1	Clerk (50—100) for 2 months and 20 days	133	...	...	480
1	Peon (16—20) for 2 months and 20 days	43	...	...	
	B. CONSERVANCY, MAINTENANCE AND REGENERATION.				
	a. **Timber and other produce removed from forests including drift and waifwood and all confiscated forest produce.**				
	Temporary.				
1	Serang (50)	600	...	...	
1	Driver (70)	840	120	...	
1	Senior lascar (25)	300	36	...	2,820
1	Junior lascar (20)	240	36	...	
1	Senior oilman (25)	300	72	...	
1	Junior oilman (20)	240	36	...	

5	Boatmen {1 on 15, 4 on 14}	852	...	...	
8	Measuring Clerks for varying periods (30)	900	...	...	
6	Cooly *gaungs*, for 4 months (19)	456	...	...	3,290
14	Coolies, for 4 months (15)	840	...	...	
1	Labourer (20)	240	...	...	
	b. Live stock, stores, tools and plant (maintenance and replacement).				
	Permanent.				
1	Veterinary Assistant (40—90)	960	480	...	5,070
10	Mahouts (18—28)	3,300	...	326	
	Temporary.				
1	Veterinary Assistant (40—90)	456	336	...	
6	Jemadars (Elephant) (24—36)	2,476	...	...	
262	Mahouts (Elephant) (18—28)	79,004	...	2,039	1,34,130
273	Coolies (Elephant) (18—20)	52,358	...	1,871	
	c. Organisation and improvement, including communications and buildings.				
	Temporary (for part of the year only).				
1	Driver (50)	390	...	...	
1	Fireman (27½)	330	...	...	900
1	Durwan (15)	180	...	...	
	e. Maintenance of Timber Research Branch.				
	Permanent.				
1	Foreman Machinist (250)	3,000	...	...	
1	Store-keeper (150—200)	1,910	...	...	
1	Laboratory Assistant (105)	1,260	...	...	
1	Assistant Operator (30—60)	432	180	...	15,920
2	Upper Division Clerks (85—125)	2,905	...	493	
5	Lower Division Clerks (35—80)	4,080	240	756	
5	Peons (16—19)	1,043	...	...	
3	Durwans (18)	625	...	...	
	Temporary.				
1	Understudy to workshop Superintendent (for 7 months only) (75)	525	...	...	530

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	***f.* Miscellaneous.**				
	Temporary.	Rs.	Rs.	Rs.	Rs.
3	Head Game Keepers (30—40)	1,415	...	...	
3	Game Watchers (20—30)	894	...	...	
1	Seed Store Assistant and Label Writer (50)	600	...	...	3,620
1	Engine Driver (40)	480	...	...	
1	Garden Durwan (20)	240	...	...	
	C. ESTABLISHMENT.				
	Permanent.				
132	Rangers {126 on old scale 120—275; 6 on revised scale 95—220}	3,17,036	300	6,742	
353	Deputy Rangers {321 on old scale 50—75; 32 on revised scale 40—60}	2,55,511	13,470	8,700	
1,376	Foresters {844 on old scale 25—45; 532 on revised scale 25—35}	5,43,264	...	16,823	
2	Field and Insectary Assistants {1 on 140—300; 1 on 115—240}	4,169	...	...	
4	Setters {25—45; 25½—35}	1,474	...	...	
1	Superintendent, Botanical Garden (250—750)	6,929	...	...	
1	Junior Assistant Gardener, Botanical Garden (20—50)	600	...	...	
6	Superintendents (350—450)	31,435	...	...	
6	Accountants (200—300)	20,050	...	...	
6	Stenographers {2 on 175—275; 2 on 150—250; 2 on 100—200}	12,636	...	...	17,63,450
19	Upper Division Clerks {12 on old scale 100—230; 7 on revised scale 90—220}	46,314	4,458	...	
27	Lower Division Clerks {24 on old scale 60—125; 3 on revised scale 50—100}	32,645	...	...	
6	Draughtsmen {5 on 75—125; 1 on 40—70}	7,596	240	...	
36	Divisional Head Clerks (150—200)	84,580	360	1,884	
81	Divisional Upper Division Clerks (40—125)	1,09,564	12,240	2,829	
161	Divisional Lower Division Clerks {117 on 40—125; 43 on 35—80; 1 on 35—50}	1,52,685	...	2,819	
2	Curators {1 on 100—250; 1 on 100—200}	5,400	...	...	
62	Range Clerks {59 on 35—50; 3 on 32}	30,875	...	524	

2	Duftries (20—30)	588	...	...	
189	Peons { 32 on 17½—22, 4 on 16—20, 78 on 15—18, 75 on 14—16½ }				
39	Durwans { 2 on 17½—22, 22 on 15—18, 15 on 14—16½ }	43,718	...	813	
	Temporary.				
5	Timber Rangers (100—200)				
3	Forest Rangers (120—200)	11,554	...	...	
8	Deputy Rangers { 5 on old scale 35—75, 3 on revised scale 30—60 }	3,330	...	...	
3	Depôt Overseers (30—100)	2,800	...	...	
6	Foresters (25)	1,550	...	...	
13	*Chaungoks*, Grade I (60—80)	10,596	...	200	
39	*Chaungoks*, Grade II { 13 on old scale 40—60, 26 on revised scale 30—50 }	17,110	...	...	
1	Commercial Accountant (300—420)	4,695	...	...	
2	Book Keepers { 1 on 140—240, 1 on 90—150 }	3,042	...	...	
25	Divisional Clerks { 4 Upper Division 80—125, 21 Lower Division { 17 on 35—80, 3 on 60—125, 1 on 50—100 } }	22,021	...	1,656	
2	Duftries { 1 on 7, 1 on 18 }	444	...	...	
5	Durwans { 4 on 14, 1 on 17 }	876	...	...	1,45,850
23	Peons { 1 on 19, 1 on 16, 21 on 14 }	3,948	...	...	
225	Range, Revenue and Depôt Peons (14 and 15)	37,860	...	1,394	
1	Workshop Superintendent (850)	10,200	...	...	
1	Stenographer (100)	1,260	...	...	
3	Clerks { 2 on 50—100, 1 on 35 }	1,668	...	...	
1	Sub-Assistant Surgeon (100)	1,200	...	...	
8	Range Clerks (30)	2,880	...	...	
6	Draughtsmen (35—55)	2,938	...	...	
1	Museum Assistant (43)	516	...	...	
2	Ward Assistants (33—27)	720	...	...	
1	Ward Servant (16)	192	...	...	

9. REGISTRATION.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	A. DISTRICT CHARGES.	Rs.	Rs.	Rs.	Rs.
	Permanent.				
78	Clerks { 1 on 180—240, 5 on 60—125, 71 on 40—125, 1 on 35—80 }	77,866	360	312	82,320 (Clerks and Peons together)
10	Peons { 2 on 16, 4 on 15—20, 4 on 15—18 }	2,064	...	...	
	Temporary.				
...	Contract allotment	300	...	...	300

10. OTHER TAXES AND DUTIES.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	D. CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACT.				
	a. City.				
	Permanent.				
2	Inspectors of Police (175—295)	6,533	...	1,812	57,500 (all items in a. City together)
1	Court Prosecuting Sub-Inspector (120—195)	1,932	...	...	
7	Sub-Inspectors (95—155)	11,083	...	4,080	
3	European Sergeants { 2 on old scale 150—250, 1 on revised scale 130—220 }	6,481	...	...	
3	Upper Division Clerks (100—230)	6,090	966	...	
6	Lower Division Clerks { 4 on 60—125, 2 on 50—100 }	5,748	...	...	
3	Head Constables (45—55)	1,836	...	480	
8	Constables (30—38)	3,312	...	960	
20	Constables (28)	6,720	...	...	

	***b*. Mofussil.**				
	Permanent.				
27	Sub-Inspectors of Police { 26 on 75—135 / 1 on 60—115 }	33,968	...	9,720	44,840
1	Head Constable (32)	384	...	...	
1	Constable (24—30)	336	...	...	
12	Clerks (40—125)	11,914	...	156	12,080

11. MISCELLANEOUS RAILWAY EXPENDITURE.

	A. INSPECTION.				
	Permanent.				
1	HeadClerk (150—200)	2,400	...	...	5,200
1	Clerk (70—150)	1,760	...	...	
3	Peons (17½—22)	804	...	...	

IRRIGATION, ETC., ESTABLISHMENT.

	***a*. Chief Engineer.**				
	Permanent.				
1	Chief Superintendent (450—600)	7,200	...	...	1,08,000
3	Superintendents (285—425)	15,100	...	...	
13	Upper Division Clerks (100—230)	29,626	...	192	
17	Lower Division Clerks { 4 on 60—175 / 13 on 60—125 }	22,550	300	...	
3	Stenographers and Steno-typists { 1 on 175—275 / 1 on 150—250 / 1 on 125—275 }	9,310	...	...	
2	Superior Draughtsmen, Grade I (275—350)	7,500	...	576	
1	Superior Draughtsman, Grade II (150—250)	2,020	...	...	
1	Ordinary Draughtsman, Grade III (80—200)	1,524	...	264	
3	Tracers (40—80)	2,608	...	384	
3	Duftries { 1 on 20—35 / 1 on 20—30 / 1 on 18—25 }	985	...	...	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	a. Chief Engineer—concld.	Rs.	Rs.	Rs.	Rs.
	Permanent—concld.				
1	Jemadar (25—30)	360	...	...	
15	Peons { 1 on 24, 9 on 17½—22, 4 on 15—20, 1 on 14—16½ }	3,624	...	...	
	Temporary.				
...	Contract allotment	420	...	...	420
	d. Executive Establishment.				
	Permanent.				
3	Supervisors (125—290)	11,081	...	...	
33	Overseers, Grade I { 23 on 120—350, 10 on 100—280 }	68,465	...	...	
72	Overseers, Grade II { 10 on 80—280, 49 on 80—150, 13 on 60—125 }	1,00,335	200	2,964	
8	Divisional Accountants (150—350)	27,860	...	...	
8	Head Clerks (150—200)	18,880	...	348	
22	Senior Accounts Clerks (75—125)	32,635	...	528	
30	Junior Accounts Clerks (45—105)	28,748	...	516	
30	Correspondence Clerks (40—125)	35,180	...	618	3,86,510 (Supervisors to Peons)
3	Store Clerks (60—151)	3,868	...	216	
9	Superior Draftsmen, Grade II (150—250)	23,185	...	456	
8	Ordinary Draftsmen, Grade III { 7 on 80—200, 1 on 63—125 }	12,263	...	384	
17	Tracers { 16 on 40—80, 1 on 35—65 }	13,612	...	480	
8	Duftries { 1 on 20—30 (Rangoon), 7 on 18—25 (outside Rangoon) }	2,184	350 (Duftries and Peons)	...	
19	Peons { 2 on 17½—22 (Rangoon), 17 on 15—20 (outside Rangoon) }	3,642			

	Temporary.				
...	Contract allotment	40,000	...	400	40,780
	f. Special Revenue.				
	Permanent.				
3	Canal Revenue Assistants (200—325)	11,150	...	...	
9	Canal Revenue Inspectors (75—125)	11,920	...	...	
15	Canal Inspectors (75—125)	19,230	...	...	
56	Canal Revenue Surveyors (35—60)	37,750	...	7,181	
12	Canal Surveyors (35—60)	7,464	...	576	
20	Assistant Canal Inspectors (35—60)	12,397	...	1,440	
10	Reservists and Apprentices {1 on 25, 2 on 20, 7 on 18}	2,292	...	...	
2	Waterway Inspectors (175—250)	4,616	...	...	
2	Toll Collectors (Twante Canal) (220—300)	7,200	...	...	
4	Assistant Toll Collectors (Twante Canal) {2 on 110—185, 2 on 90—145}	7,453	...	...	1,47,800
6	Toll Clerks (Twante Canal) {5 on 60—100, 1 on 50—80}	6,475	...	...	
1	Special Pay (30) and Conveyance Allowance (20) for receiving and banking toll collections.	...	360	240	
1	Telephone Operator (30—60)	430	...	...	
8	Peons (Twante Canal) {5 on 17—23, 3 on 16—20}	1,794	...	...	
2	Toll Collectors (Pegu-Sittang Canal) {1 on 150—200, 1 on 120—160}	4,188	...	...	
3	Gaugers {2 on 50—80, 1 on 35—60}	2,364	...	...	
1	Canal Inspector (90—120)	1,260	...	...	
2	Peons (17—23)	456	...	...	
	Temporary.				
...	Contract allotment	7,000	...	...	7,000

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	E. GENERAL ADMINISTRATION.				
	I.—GENERAL CHARGES.	Rs.	Rs.	Rs.	Rs.
	Permanent.				
4	Subordinates {350—450, 250—350, 160—250}	18,500	...		
1	Inspector of Post Offices (160—250)	3,000	...		
117	Office Establishment {250—350, 160—250, 100—200, 100—180, 70—170, 70—110, 50—150, 45—95, 45—90}	1,75,500	...	18,713	2,30,110
48	Inferior Servants ... {27—32, 25—35, 22—27, 20—28, 16—20, 16—18}	14,400	...		
	Temporary.				
...	Establishment	800	...	...	800
	II.—STORES DEPARTMENT.				
	A. General Expenses.				
	Permanent.				
12	Office Establishment ... {80—350, 70—170, 100—120, 70—110, 45—[illegible], 40—[illegible]}	15,500	...		

2	Mistries and Mechanic ...	45—100 25—45	840	...	1,897	19,060
4	Inferior Servants ...	20—28 16—18	820	...		
	Temporary.					
...	Establishment		2,240	...	...	2,240

F. TELEGRAPH EXPENSES.

	I.—DIVISIONALOFFICES.					
	SUPERVISION.					
	Permanent.					
20	Engineering Supervisors (General)	120—350 80—350	57,000	...	20,100	1,61,000
3	Divisional Accountants (120—270)		8,400	...		
53	Office Establishment	160—250 70—170 70—110 50—150 45—90 40—85	70,000	...		
18	Infer rvants	25—30 22—27 20—28 20—26 18—26 16—18 15—17	5,500	...		
	II.—ENGINEERING CHARGES. (Telegraphs and Telephone Offices.)					
	Permanent.					
6	Subordinates (80—350)		21,000	...	5,030	40,400
17	Mistries and Mechanics	70—110 45—100 50—120 50—90 30—50 25—45 20—40	13,700	...		
5	Inferior Servants	20—25 22—27 16—18	650	...		

No.	Description.	Pay.	Special pay.	Fixed allowances.	Total provision.
(1)	(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.	Rs.	Rs.
	III.—TELEGRAPH AND TELEPHONE LINE ESTABLISHMENT.				
	Permanent.				
51	Line Inspectors and Sub-Inspectors { 125—150, 90—110, 50—120 }	64,300	...		
6	Span and Cable Guards { 20—25, 15—17 }	1,550	...		
369	Linemen and Line Riders { 25—45, 22—32 }	1,46,300	...	16,550	2,39,000
40	Line Coolies { 20—25, 15—17 }	6,300	...		
10	Engine Drivers, Mahout, Tindal and Lascars { 50—80, 25—32, 20—25, 15—17 }	4,000	...		
	Temporary.				
...	Establishment	540	...	...	540
	IV.—TELEPHONE OPERATIVE CHARGES AND ACCOUNTS.				
	A. Telephone Operative Charges.				
	Permanent.				
14	Subordinates { 80—350, 70—170, 50—150, 45—90, 40—85 }	28,000	...		

3	Mistries and Telephone Cable Jointers { 70—140, 70—110, 45—100 }	3,800	...		
48	Telephone Operators { 70—170, 50—150, 50—90, 45—90, 40—85 }	60,500	...	,750	97,650
3	Inferior Servants 15—17)	600	...		
	Temporary.				
...	Establishment		...	—	2,500
	B. Telephone Accounts.				
	Permanent.				
9	Office Establishment { 160—250, 70—170, 45—90 }	12,300	...	940	13,240
	V.—TELEGRAPH TRAFFIC (EXCLUDING COST OF COMBINED OFFICES).				
	Signal Offices.				
	Permanent.				
12	Telegraph Masters (275—325)	51,500	...		
116	Telegraphists { 80—250, 90—180 }	3,35,000	10,000		
109	Office Establishment { 160—250, 70—170, 50—150, 70—110, 50—90, 45—90, 40—85, 40—70, 30—50, 30—40, 25—45 }	1,62,000	...	1,26,551	7,25,250

No.	Description.	Pay.	Special pay.	Fixed allowances.	Total provision.
(1)	(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.	Rs.	Rs.
	V.—TELEPHONE TRAFFIC (EXCLUDING COST OF COMBINED OFFICES)—concld.				
	Signal Offices—concld.				
	Permanent—concld.				
194	Inferior Servants { 27—32, 25—35, 25—30, 22—27, 20—25, 13—15, 12—15, 12—14, 11—16, 10—13, 8—10 }	40,200	...		

J. POSTAL EXPENSES.

No.	Description.	Pay.	Special pay.	Fixed allowances.	Total provision.
	I.—GENERAL SUPERINTENDENCE, POST OFFICE AND RAILWAY MAIL SERVICE.				
	Permanent.				
15	Inspectors of Post Offices (160—250)	46,000	...		
32	Office Establishment { 160—250, 70—170, 50—150, 40—85 }	54,600	...	2,200	1,09,500
28	Inferior Servants { 27—32, 20—25, 15—17 }	6,700	...		

II.—POST OFFICES.

Permanent.

1,415	Postmasters, Clerks, Sorters and Town Inspectors	250—350 200—200 160—250 130—190 70—170 50—150 95—115 70—110 50—90 50—80 45—90 40—85 40—70 35—55 30—50 24—34	18,80,000	...	97,440	27,23,940
365	Allowances to extra Departmental Agents varying from 6—40		51,500	...		
1,089	Postmen and Village Postmen	70—110 50—90 35—55 30—50 25—45 24—34 22—32	5,24,000	...		
646	Inferior Servants	27—32 25—35 25—30 22—27 22—28 22—25 17—22 16—22 16—21 16—21 16—18 15—17 15 (fixed) 13—15 12—15 12—14 12 (fixed) 10—13	1,71,000	...		
	Temporary.					
...	Establishment		21,000	...	...	21,000

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
		Rs.	Rs.	Rs.	Rs.
	III.—SORTING AND OTHER CHARGES OF RAILWAY MAIL SERVICE DIVISION.				
	Permanent.				
123	Clerks and Sorters { 250—350, 160—250, 70—170, 50—150, 70—110, 50—90, 45—90, 40—85 }	1,56,500	...		
48	Mail Guards (30—50)	23,000	...	9,000	2,14,000
86	Inferior Servants { 27—32, 25—30, 22—27, 20—25, 15—17 }	25,500	...		
	Temporary.				
...	Establishment	500	...	...	500
	IV.—CONVEYANCE OF MAILS.				
	Permanent.				
84	Overseers and Inferior Servants { 70—110, 50—90, 23 (fixed), 20—25, 17—22, 16—22, 16—21, 16—21, 15—17, 15 (fixed), 12 (fixed) }	38,000	...	1,300	39,300

	Temporary.				
...	Establishment	100	......	......	100

L. RADIO (INCLUDING BROADCASTING EXPENSES.

	A. ENGINEERING EXPENSES.				
	Permanent.				
19	Wireless Supervisors (120—350)	57,200	720	31,322	2,02,760
52	Wireless Operators { 80—250 / 60—150 }	84,200	...		
9	Office Establishment { 160—250 / 70—170 / 50—110 / 45—90 }	11,500	...		
15	Engine Drivers and Mastries { 50—120 / 50—90 / 70—140 / 40—95 }	13,480	...		
18	Inferior Servants { 15—17 / 15—17 / 22—27 / 16—18 / 20—28 / 30(fixed) / 27(fixed) }	4,340	...		
	Temporary.				
...	Establishment	1,000	...	...	1,000
	B. PROGRAMME EXPENSES.				
1	Announcer (100)	1,200	...	200	2,800
1	Office Establishment (100—120)	1,200	...		
1	Inferior Servant (16)	200	...		

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	N. CIVIL SECRETARIAT.	Rs.	Rs.	Rs.	Rs.
	a. Premier's Office.				
	Permanent				
2	Peons (16—20)	390	...	...	390
	Temporary.				
1	Superintendent (400—525)	6,300	...	...	15,190
2	Upper Division Clerks {1 on old scale 150—375; 1 on revised scale 120—300}	3,694	...	...	
3	Lower Division Clerks (50—140)	2,100	240	...	
1	Stenographer (100—240)	1,360		...	
1	Jemadar (16—20)	328	...	...	
8	Peons (16—20)	1,167	...	...	
	K. FINANCIAL ADVISER.				
	Permanent.				
1	Personal Assistant to the Hon'ble Financial Adviser (400—525)	5,409	...	...	7,730
1	Steno-typist (100—240)	1,260	...	...	
3	Peons (16—20 and 17½—22)	685	...	...	
	N. CIVIL SECRETARIAT.				
	a. Finance Department.				
	Permanent.				
8	Superintendents (400—525)	47,967	...	...	
21	Assistants {20 on old scale 150—375; 1 on revised scale 120—300}	54,401	360	...	
2	Steno-typists {1 on old scale 125—275; 1 on revised scale 100—240}	4,488	...	...	

29	Clerks {12 on old scale 60—175; 18 on revised scale 50—140}	37,361	1,003	...	
12	Record Suppliers {9 on old scale 25—45; 3 on revised scale 22—36}	5,040	...	...	
1	Duftry (20—35)	420		...	1,57,920
2	Jemadars (25—30)	720	...	...	
19	Peons {2 on 24; 10 on 17½—22; 7 on 16—20}	4,460	...	...	
	Temporary (for six months).				
1	Superintendent (400—525)	3,150	...	...	
1	Upper Division Clerk (120—300)	720	...	...	4,320
1	Lower Division Clerk (50—140)	450	...	...	
	T. GENERAL ESTABLISHMENTS.				
	***b*. Treasury Establishment.**				
	Permanent.				
34	Head Accountants (150—300)	99,046	...		
43	Accountants {42 on old scale 75—125; 1 on revised scale 65—100}	57,544	...	...	
146	Assistant Accountants {130 on old scale 45—70; 16 on revised scale 40—60}	1,14,906	...	...	
39	Apprentice Assistant Accountants {19 on 35; 20 on 30}	15,552	...	84	
28	Treasurers {19 on old scale 80—150; 9 on revised scale 70—125}	35,819	...	...	
6	Stamp Clerks {4 on old scale 85—120; 2 on revised scale 60—100}	7,080	...	...	3,93,400
30	Shroffs {19 on old scale 25—45; 11 on revised scale 22—36}	11,693	...	...	
90	Potdars {63 on old scale 15—25; 27 on revised scale 14—22}	18,104	288	...	
65	Peons {1 on 17—22; 44 on 15—20; 20 on 14—16½}	13,828	...	...	
	Temporary.				
...	Lump provision for Potdars	1,260	...	...	1,260

PART II.—ESTABLISHMENT. 19. LEGISLATURE.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
		Rs.	Rs.	Rs.	Rs.
	A. HOUSE OF REPRESENTATIVES.				
	Permanent.				
1	Mace Bearer	...	...	150	150
	Temporary.				
1	Superintendent (400–600)	6,200	...	...	
5	Assistants (200—375)	12,794	...	...	
1	Accountant (200—325)	2,758	...	...	
2	Translators (120—300)	3,088	...	...	
13	Clerks { 1 on old scale 60—175; 12 on revised scale 50—140 }	9,250	...	...	
1	Examiner (60—175)	1,884	300	...	
1	Chief Reporter & Personal Assistant to the Speaker (300—525)	6,300	600	...	75,000
5	Senior Reporters (200—350)	16,369	...	...	
5	Junior Reporters (150—250)	10,231	...	...	

1	Record Supplier (22—35)	288	...	...	
1	Duftry (18—28)	217	...	...	
1	Jemadar (25—30)	360	...	...	
8	Peons { 2 on old scale 17½—22 / 6 on revised scale 16—20 }	1,674	...	..	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	B. SENATE.	Rs.	Rs.	Rs.	Rs.
	Permanent.				
1	Mace-bearer	...	...	150	150
	Temporary.				
1	Assistant (200—375)	2,400	...	...	
1	Junior Reporter (150—250)	1,983	...	...	
3	Clerks { 1 on old scale 60—175 2 on revised scale 50—140 }	2,734	...	...	
1	Record Supplier (22—36)	274	...	...	9,000
1	Duftry (18—28)	217	...	...	
1	Jemadar (25—30)	329	...	...	
3	Peons (16—20)	588	...	...	

20. GENERAL ADMINISTRATION.

N. CIVIL SECRETARIAT.

b. Home Department and Judicial Department.

Permanent.

6	Superintendents (400—525)	36,300	...	...	
14	Upper Division Clerks { 12 on old scale 150—375, 2 on revised scale 120—300 }	41 527	...	...	
8	Assistant Government Translators { 1 on 320—440, 3 on old scale 150—375, 4 on revised scale 120—300 }	21,610	...	...	
1	Stenographer (225—325)	43,900	300	...	
1	Stenotypist (100—180)	1,318	...	...	1,52,000
24	Lower Division Clerks { 16 on 60—175, 8 on 50—140 }	34,538	1,800	...	
6	Record Suppliers (25—45)	2,841	...	...	
1	Duftry (20—35)	258	...	...	
2	Jemadars (25—30)	660	...	...	
19	Peons { 2 on 24, 15 on 17½—22, 2 on 16 }	4,960	...	...	

Temporary.

2	Superintendents for various periods (400—525)	7,422	...	...	
4	Upper Division Clerks for various periods { 2 on 150—375, 2 on 120—300 }	6,384	...	...	
6	Lower Division Clerks for various periods (50—140)	4,268	...	...	18,570
2	Record Suppliers for various periods (22)	393	...	...	
2	Peons for 3 months (16)	96	...	...	

h. Translator's Department.

Permanent.

5	Burmese Writers { 1 on 105—150, 3 on 60—100, 1 on 50—90 }	5,352	...	...	6,140
2	Peons (17½—22)	516	...	...	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	P. PUBLIC SERVICE COMMISSION.	Rs.	Rs.	Rs.	Rs.
	Permanent.				
1	Superintendent (350—475)	4,745	...	...	16,160
2	Upper Division Assistants (125—325)	3,216	...	...	
2	Lower Division Assistants (60—150)	1,927	...	...	
1	Typist (60—150)	1,307	...	...	
1	Stenotypist (250—350)	3,575	...	...	
1	Duftry (18—28)	216	...	...	
6	Peons (16—20)	1,172	...	...	
	S. COMMISSIONERS.				
	Permanent.				
1	Deputy Superintendent (300—400)	4,260	...	...	2,50,000
7	Stenographers { 3 on 100—240; 4 on 175—275 }	18,053	...	...	
70	Upper Division Clerks { 10 on old scale 120—260 (Pegu Division); 57 on old scale 80—210 (Other Divisions); 1 on revised scale 95—215 (Pegu Division); 2 on revised scale 70—165 (Other Divisions) } ...	1,40,622	24,761	...	
48	Lower Division Clerks { 8 on old scale 60—125 (Pegu Division); 27 on old scale 50—115 (Other Divisions); 1 on revised scale 50—100 (Pegu Division); 12 on revised scale 40—90 (Other Divisions) } ...	48,115	1,800	...	
6	Duftries { 1 on old scale 20—30 (Pegu Division); 3 on old scale 18—25 (Other Divisions); 2 on revised scale 17—22 (Other Divisions) }	1,552	...	...	
38	Peons { 6 on old scale 17½—22 (Pegu Division); 25 on old scale 15—20 (Other Divisions); 2 on revised scale 16—20 (Pegu Division); 5 on revised scale 14—16½ (Other Divisions) }	8,542	...	...	

	Temporary.				
1	Upper Division Clerk (120—260)	1,580	...	...	1,580
	T. GENERAL ESTABLISHMENTS.				
	***a*. Revenue, General and Judicial Establishment.**				
	Permanent.				
203	Myoôks { old scale (200—325) / revised scale (160—275) }	6,71,538	19,200	6,543	9,08,020
114	Deputy Myoôks (135—150)	1,87,878	27,570	1,478	
1	*Yeyaman* Myoôk (85)	1,020	...	...	8,06,940
35	Chief Clerks (200—350)	1,18,698	...	2,853	
33	Stenographers { 26 on old scale 125—175 / 7 on revised scale 90—140 }	60,859	...	1,992	
3	Interpreters { 1 on 100—150 / 2 on 30 }	2,772	...	...	
454	Clerks { 412 on old scale 40—125 / 42 on revised scale 35—80 }	4,86,624	30,540	10,636	
43	Paid Apprentices { 17 on 25 / 26 on 23 }	14,208	...	...	
17	Paid Copyists { 12 on 30 / 5 on 28 }	6,000	...	...	
34	Duftries { 3 on 20—30 / 30 on 18—25 / 1 on 17 }	7,560	...	120	
1	Jemadar (25—30)	360	...	...	
202	Peons { 9 on old scale 17½—22 (Pegu Division) / 157 on old scale 15—20 (Other Divisions) / 3 on revised scale 16—20 (Pegu Division) / 33 on revised scale 14—16½ (Other Divisions) }	44,924	70	...	
5	Tent Pitchers { 2 on old scale 15—20 / 3 on revised scale 14—16½ }	990	...	...	
2	Dâk Runners (15)	360	...	...	
	Temporary.				
1	Clerk (35—80)	670	...	...	670
1	Clerk (35—80) for 2 months				
...	Contract allotment	500	...	...	500

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	U. SUBDIVISIONAL ESTABLISHMENTS.	Rs.	Rs.	Rs.	Rs.
	Permanent.				
582	Clerks { 552 on old scale 40—125; 30 on revised scale 35—80 }	5,81,653	45,288	8,881	7,20,100
9	Apprentice Clerks (25)	2,700	...	...	
4	*Kayaingôks* (60—80)	3,240	...	...	
2	Interpreters { 1 on 37; 1 on 40—80 }	1,164	...	71	
2	Mahouts { 1 on 22½; 1 on 17 }	474	...	89	
301	Peons { 213 on old scale 15—18; 88 on revised scale 14—16½ }	56,437	204	1,215	
1	Flogger (5)	60	...	...	
	Temporary.				
1	Clerk (42½)	510	...	...	1,190
4	Peons (14)	672	...	...	
	V. OTHER ESTABLISHMENTS.				
	***b*. Boat Establishment.**				
	Permanent.				
1	Steersman (25—30)	360	...	58	1,100
2	Boatmen (14)	336	...	69	
1	Boat Peon (14)	168	...	34	
	Temporary.				
1	Serang (25)	300	...	...	720
1	Driver (35)	420	...	...	

	c. Other Establishments.				
	Permanent.				
6	Bailiffs (40—125)	8,155	1,080	952	
3	Deputy and Assistant Bailiffs (40—125)	2 464	...	636	35,500
77	Process Servers {1 on 25—35, 4 on 25—30, 4 on 20—28, 49 on 20—30, 19 on 16—24}	20,632	...	354	
	N. CIVIL SECRETARIAT.				
	c. Forest Department.				
	Permanent.				
5	Superintendents (400—525)	30,527	...	...	
11	Assistants (150—375)	33,765	...	...	
1	Stenographer (100—180)	1,470	...	...	
11	Clerks {1 on 180—220, 4 old scale 60—175, 6 revised scale 50—140}	15,139	600	...	
5	Record Suppliers {3 on old scale 25—45, 2 on revised scale 22—36}	1,885	...	...	87,300
1	Duftry (20—35)	358	...	...	
2	Jemadars (25—30)	720	...	...	
11	Peons {1 on 24, 9 on old scale 17½—22, 1 on revised scale 16}	2,870	...	...	
	Temporary.				
1	Superintendent (400—525)	5,200	...	...	
2	Assistants {1 on 150—375, 1 on 120—300}	3,034	...	...	
1	Stenotypist (100—180)	1,262	...	...	
1	Lower Division Assistant (50—140)	1,573	...	...	11,910
1	Record Supplier (22—36)	264	...	...	
3	Peons (16)	576	...	...	
	d. Education Department.				
	Permanent.				
5	Superintendents (400—525)	31,454	...	...	
14	Assistants {13 on old scale 150—375, 1 on revised scale 120—300}	44,917	...	...	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	N. CIVIL SECRETARIAT—concld.				
	***d.* Education Department—concld.**	Rs.	Rs.	Rs	Rs.
	Permanent—concld.				
1	Stenotypist (100—180)	1,382	...	...	
1	Librarian (150—270)	3,240	...	...	
16	Clerks { 1 on 180—220 ... / 9 on old scale 60—175 / 6 on revised scale 50—140 }	23,880	1,140	...	
6	Record Suppliers (25—45)	2,797	...	...	1,11,000
1	Duftry (20—35)	420	...	...	
2	Jemadars (25—30)	720	...	...	
2	Peons (24)	576	...	...	
10	Peons { old scale 17—22 / revised scale 16—20 }	2,280	...	...	
	Temporary.				
1	Superintendent (400—525)	5,180	...	...	
3	Upper Division Clerks { 2 on old scale 150—375 / 1 on revised scale 120—300 }	6,811	...	...	
4	Lower Division Clerks (50—140)	2,974	...	...	17,400
2	Record Suppliers (22)	552	...	...	
1	Stenotypist (100—180)	1,298	...	...	
3	Peons (16—20)	576	...	...	
	***e.* Lands and Revenue Department and Commerce Department.**				
	Permanent.				
7	Superintendents (450—520)	43,025	...	...	

14	Upper Division Clerks {12 on old scale 150—375; 2 on revised scale 120—300}	39,141	...	...	1,23,000
2	Stenotypists (125—275)	6,600	...	...	
17	Lower Division Clerks {7 on old scale 60—175; 10 on revised scale 50—140}	19,771	1,104	...	
7	Record Suppliers {5 on old scale 25—45; 2 on revised scale 22—36}	2,727	...	...	
1	Duftry (18—28)	216	...	...	
3	Jemadars (25—30)	1,008	...	...	
21	Peons {old scale 17½—22; revised scale 16—20}	4,512	...	...	
	Temporary (for 1 month).				
2	Statistical Assistants (130)	260	...	...	450
1	Stenographer (100—180)	116	...	...	
1	Lower Division Clerk (50—140)	54	...	...	
1	Peon (16—20)	16	...	...	
	Q. FINANCIAL COMMISSIONERS.				
	Permanent.				
8	Branch Superintendents (350—475)	41,588	...	...	1,53,200
23	Upper Division Clerks {21 on old scale 125—325; 2 on revised scale 100—265}	75,629	...	...	
2	Stenographers {1 on 250—350; 1 on 100—240}	5,570	...	...	
13	Lower Division Clerks {11 on old scale 60—150; 2 on revised scale 50—120}	20,248	...	...	
7	Record Suppliers (25—45)	3,434	...	...	
1	Duftry (20—35)	345	...	...	
1	Jemadar (25—30)	360	...	...	
16	Peons {10 on old scale 17—22; 6 on revised scale 16—20}	3,870	...	...	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	A. AUDITOR-GENERAL.	Rs.	Rs.	Rs.	Rs.
	Permanent.				
5	Superintendents (200—500)	21,769	3,000	3,093	71,100
1	Stenographer and Confidential Clerk (150—300)	3,600	...	...	
17	Upper Division Clerks (70—240)	31,157	1,920	...	
4	Lower Division Clerks (50—100)	2,572	...	...	
1	Duftry (18—28)	216	...	...	
1	Jemadar (25—30)	323	...	...	
7	Peons {2 on old scale 17½—22; 5 on revised scale 16—20}	1,500	...	...	
	B. ACCOUNTS AND AUDIT OFFICES.				
	***a*. Accountant-General.**				
	Permanent.				
41	Subordinate Accounts Service Accountants (200—500)	2,11,473	...	26,796	9,24,000
3	Subordinate Accounts Service Apprentices (100)	3,600	...	1,080	
1	Superintendent (Customs Revenue Audit) (200—500)	4,060	600	594	
3	Upper Division Clerks (Customs Revenue Audit) {2 on 70—240; 1 on 60—180}	6,107	540	...	
3	Divisional Accountants (150—350)	8,454	...	...	
286	Upper Division Assistants {267 on 70—240; 19 on 60—200}	6,17,913	1,227	200	
19	Lower Division Assistants (50—100)	12,245	...	...	
1	Stenographer (150—250)	2,161	...	270	
1	Examiner (70—170)	2,040	...	...	
7	Typists {1 on 70—170; 5 on 60—120; 1 on 50—100}	7,562	300	...	

16	Record Clerks {15 on 30—60, 1 on 30—50}	8,582	...		...		
11	Duftries and Filers {9 on 20—35, 2 on 18—28}	3,270	...		...		
1	Jemadar (25—30)	332	...		...		
2	Durwans (20—30)	576	...		...		
61	Peons {52 on 17½—22, 9 on 16—20}	15,858	...		...		
	Temporary.						
1	Typist for 3½ months (50)	175	...		...		
18	Upper Division Assistants (for varying periods)...	7,615	...		...		
2	Subordinate Accounts Service Accountants (for varying periods)	3,320	...		...	585	16,600
59	Lower Division Clerks for varying periods (50—100)	525	...		...		
4	Record Clerks for varying periods (30—50)	1,178	...		...		
5	Machinists for varying periods (50—100)	2,320		400	...		
1	Peon (16)	192	...		...		
	***b*. Local Fund Audit Establishment.**						
	Permanent.						
68	Auditors {54 on old scale 150—350, 14 on revised scale 125—275}	1,98,609	...		...		
1	Accountant (100—230)	1,650	...		...		
4	Clerks (60—125)	4,024	...		...		
2	Typists (60—125)	2,708	...		...		
1	Stenographer (100—200)	1,324	...		...		2,25,000
14	Clerk Typists {6 on 50—100, 3 on 40—125, 5 on 40—90}	10,731	...		...		
1	Record Supplier (25—40)	308	...		...		
1	Duftry (20—30)						
1	Jemadar (25—30)						
49	Peons (17—22)	12,237	...		...		

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	B. ACCOUNTS AND AUDIT OFFICES—concld.				
	c. Posts and Telegraphs Audit and Account Offices.	Rs.	Rs.	Rs.	Rs.
	Permanent.				
6	Subordinate Accounts Service Accountants (200—500)	25,474	...	3,563	
1	Supervisor (150—300)	2,410	...	420	
89	Upper Division Clerks {70 old scale 70—240; 17 revised scale 60—200}	1,54,360	945	...	
37	Lower Division Clerks {10 old scale 60—125; 27 revised scale 50—100}	27,852	240	...	
2	Typist (50—100)	1,495	...	...	2,30,670
10	Sorters {1 on Selection Grade Scale 65—75; 9 on Ordinary Scale 30—60}	6,125	...	1,080	
1	Duftry (18—28)	216	...	...	
1	Jemadar (25—30)	311	...	...	
9	Peons (16—20)	1,966	...	...	
	Temporary.				
1	Subordinate Accounts Service Accountant (200—500)	3,120	...	540	
14	Upper Division Clerks (60—200) {3 for 6 months; 1 for 1 month}	10,187	...	...	
2	Lower Division Clerks (50—100) {for 6 months}				
1	Typist (50—100) {for 6 months}	675	...	...	14,940
5	Sorters (30—60) {1 for 6 months; 1 for 2 months}	1,291	...	...	
2	Peons for 2 months (16—20) (1 for 2 months)	224	...	...	
	d. Railway Audit Office.				
	Permanent.				
1	Senior Auditor (300—550)	3,744	...	720	
2	Junior Auditors (150—270)	6,040	...	1,205	
7	Upper Grade Clerks (70—240)	15,154	...	...	32,190
5	Lower Grade Clerks {1 on old scale 60—120; 4 on revised scale 50—100}	3,655	...	...	

1	Duftry (18—28)	216	...	...	
1	Durwan (17½—22)	252	...	...	
4	Peons {1 on 17½—24, 2 on 17½—22, 1 on 16½—20}	1,008	...	...	

22. ADMINISTRATION OF JUSTICE.

A. HIGH COURT.

Permanent.

1	Law Editor (500)	6,000	...	...	
1	Law Reporter (127-8)	1,530	...	...	
1	Court Keeper (100—160)	1,422	...	...	
1	Bailiff (400—600)	7,20	...	...	
4	Superintendents {3 on 310—415, 1 on 200—250}	18,915	...	...	
1	Accountant and Cashier (300—415)	4,980	...	...	
1	Assistant Accountant and Cashier (120—290)	3,340	...	...	
18	Upper Division Clerks {1 on 250—300, 17 on {old scale 120—290, revised scale 100—240}}	52,860	...	...	
43	Lower Division Clerks (60—150)	72,045	3,600	...	
7	Examiners {2 on 180—200, 5 on 150—175}	15,110	...	...	
18	Copyists {15 on 60—125, 3 on 50—100}	21,690	...	...	3,95,000
9	Stenographers {8 on 120—350, 1 on 100—240}	26,190	600	...	
1	Chief Translator (350—450)	5,400	...	...	
5	Senior Interpreters (300—400)	22,125	...	...	
33	Interpreters {5 on 250—300, 26 on 100—250, 2 on 80—200}	91,224	...	...	
8	Polyglot Interpreter {1 on 100—150, 2 on 75—100, 5 on 60—80}	8,760	...	...	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	A. HIGH COURT—concld.	Rs.	Rs.	Rs.	Rs.
	Permanent—concld.				
1	Bundle Lifter (old scale 25—35)	420	...	...	
4	Process Servers { 3 on old scale 25—35; 1 on revised scale 20—28 }	1,320	...	96	
2	Duftries (20—30)	720	...	...	
3	Jemadars (25—30)	1,020	...	...	
64	Peons { 55 on 17½—22; 9 on 16—20 }	15,931	...	...	
	Temporary.				
4	Lower Division Clerks, for varying periods { 2 on old scale 60—150; 2 on revised scale 50—120 } ...	1,043	...	...	3,910
2	Stenographers (100—240)	2,570	...	...	
1	Polyglot Interpreter for 4 months (60—80)	290	...	...	
	B. LAW OFFICERS.				
	***a.* English Law Officers.**				
	Permanent.				
1	Head Clerk (250—300)	3,380	...	...	12,400
2	Upper Division Clerks (100—180)	4,768	...	...	
3	Lower Division Clerks { 1 on 60—125; 2 on 50—100 }	2,603	70	...	
1	Jemadar (25—30)	347	...	...	
4	Peons { 2 on 17½—22; 2 on 16—20 }	924	...	...	
	***b.* Mofussil Establishment.**				
	Permanent.				
28	Public Prosecutors { 1 on 250; 1 on 150; 26 on 120 }	42,240	...	...	43,300
1	Clerk (40—125)	922	...	...	
	Temporary.				
1	Assistant Public Prosecutor (240)	2,880	...	...	2,880

8—B-2.

	C. ADMINISTRATOR-GENERAL AND OFFICIAL TRUSTEE.				
	Permanent.				
1	Bailiff (400—600)	5,640	...	...	51,800
1	Superintendent (375—500)	6,000	...	...	
3	Branch Clerks {1 on 250—350, 1 on 200—250, 1 on 150—200}	9,555	...	...	
1	Accountant (250—300)	3,600	...	...	
1	Cashier (200—300)	3,600	...	...	
1	Assistant Accountant (150—200)	2,400	...	...	
9	Clerks {5 on 100—150, 1 on 75—100, 3 on 60—100}	12,699	...	...	
2	Typists {1 on 100—150, 1 on 60—100}	3,000	...	...	
1	Bill Collector (45)	540	...	...	
1	Duftry (25—35)	420	...	...	
1	Jemadar (25—30)	360	...	...	
5	Peons {4 on old scale 17½—22, 1 on revised scale 16—20}	1,140	...	...	
	D. CIVIL AND SESSIONS COURTS.				
	***a.* District and Sessions Judges.**				
	Permanent.				
68	Subordinate Judges {64 on old scale 200—325, 4 on revised scale 150—275}	2,39,170	1,800	430	
21	Head Clerks (155—200)	47,021	...	588	
303	Clerks {283 on 40—125, 20 on 35—80}	3,08,123	23,460	1,763	
21	Stenographers {14 on 125—175, 7 on 90—140}	36,663	...	...	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
		Rs.	Rs.	Rs.	Rs.
	D. CIVIL AND SESSIONS COURTS—concld.				
	***a.* District and Sessions Judges—concld.**				
	Permanent—concld.				
11	Interpreters {8 on 125—150, 2 on 60—80, 1 on 35—60}	15,195	...	...	
79	Bailiffs and Assistant Bailiffs {77 on 40—125, 2 on 35—80}	91,574	5,400	540	13,14,250
1683	Process Servers {519 on 25—35, 613 on 20—30, 250 on 20—28, 301 on 16—24}	5,10,284	...	897	
2	Duftries (18—25)	570	...	...	
177	Peons {3 on 17½—22, 1 on 16—20, 50 on 15—20, 75 on 15—18, 23 on 14—16½, 25 on 14½—16½}	35,429	...	36	
	E. COURTS OF SMALL CAUSES.				
	***a.* Small Cause Court, Rangoon.**				
	Permanent.				
1	Chief Clerk (325—400)	4,130	...	...	
7	Upper Division Clerks {2 on 130—250, 5 on 130—180}	15,300	...	...	
23	Lower Division Clerks (60—125)	28,254	...	...	
1	Stenographer (90—140)	1,120	...	...	
17	Process Servers (25—35)	5,905	...	408	62,010
1	European Process Server (20)	240	...	...	

1	Duftry (25—30)	330	...	...	
1	Jemadar (22—25)	290	...	...	
11	Peons (16—20)	2,765	...	...	
	Temporary.				
1	Fourth Judge for 4 months and 24 days (200—325)	1,550	...	302	4,400
1	Upper Division Clerk (130—180)	1,665	...	...	
2	Lower Division Clerks (1 for 2 months and 6 days) (50—100)	805	...	...	
1	Peon for 4 months and 24 days (16—20)	77	...	...	
	F. CRIMINAL COURTS.				
	***a.* Additional Magistrates—Judicial.**				
	Permanent.				
18	Subordinate Judges (200—350)	68,215	2,400	...	1,33,000
49	Clerks {47 on 40—125; 2 on 35— 80}	49,726	...	1,964	
42	Peons {5 on 17½—22; 27 on 15—18; 10 on 14—16½}	8,340	...	...	
	***b.* Other Magistrates.**				
	Permanent.				
68	Clerks {62 on 40—125; 6 on 35—80}	69,695	540	2,388	1,06,290
2	Interpreters {1 on 60—80; 1 on 35—40}	996	...	...	
8	Copyists {1 on 35—80; 1 on 30; 1 on 23; 3 on 19; 2 on 14}	2,292	...	...	
160	Peons {16 on old scale (Pegu Division) 17½—22; 35 on revised scale (Pegu Division) 16—20; 79 on old scale (other Divisions) 15—18; 29 on revised scale (other Divisions) 14—16½; 1 on 15—20}	29,802	...	70	
	Temporary.				
1	Clerk (40—125)	665	...	...	1,010
2	Peons (14)	336	...	...	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	A. JAILS.	Rs.	Rs.	Rs.	Rs.
	a. **Superintendence.**				
	Permanent.				
1	Superintendent (375—500)	6,000	...	...	87,000
17	Upper Division Clerks (120—260)	45,012	4,736	...	
19	Lower Division Clerks {12 on old scale 60—125; 7 on revised scale 50—100}	19,947	120	...	
1	Stenographer (175—275)	3,300	...	...	
2	Record Suppliers (25—40)	844	...	...	
1	Duftry (20—30)	360	...	...	
8	Peons (17½—22)	2,049	...	...	
	Temporary.				
1	Upper Division Clerk for 4 months (120—260)	531	...	...	540
	A. JAILS (CENTRAL JAILS).				
	c. **Establishment.**				
	Permanent.				
95	Jailors, Deputy and Assistant Jailors (100—250)	1,83,302	13,966	9,053	2,09,100
9	Chief Warders (50)	5,400	...	120	2,17,350
31	Head Warders (28—40)	11,863	60	588	
727	Warders (20—26)	1,88,530	...	4,812	
10	Wardresses {1 on 30; 9 on 25—40}	3,564	...	60	

2	Assistant Medical Officers (350)	9,168	1,800	668	
25	Sub-Assistant Surgeons (100—200)	43,280	6,480	852	61,500
3	Compounders (30—55)	1,008	...	60	
2	Engine Drivers {1 on 44, 1 on 51}	987	...	...	990
	Temporary.				
2	Chief Warders (50)	1,200	...	...	
25	Warders (20–26)	5,700	...	900	16,160
...	Lump provision for temporary Warders	9,280	...	...	
1	Engine Driver for 3 months (51)	153	...	...	
	A. JAILS (DISTRICT JAILS).				
	c. Establishment.				
	Permanent.				
52	Jailors, Deputy and Assistant Jailors (100—250)	1,02,177	4,560	1,600	1,08,600
21	Head Warders (28—40)	7,930	...	77	
406	Warders (20—26)	1,09,708	...	720	1,18,800
2	Wardresses (25—40)	552	...	...	
6	Sub-Assistant Surgeons (whole time) {5 on 100—200, 1 on 85}	8,396	1,800	...	
11	Sub-Assistant Surgeons (collateral charge) (10—15)	...	1,380	...	13,140
3	Compounders (30—55)	1,560	...	...	
1	Fitter (30)	360	...	...	360
	Temporary.				
1	Teacher (25—40)	312	...	...	320
...	Lump provision for temporary Warders	5,500	...	...	5,500
	A. JAILS (SUB-JAILS).				
	c. Establishment.				
	Permanent.				
5	Jailors (100—250)	10,153	...	...	11,200
6	Head Warders (28—40)	2,382	...	...	
57	Warders (20—26)	15,560	...	...	18,000

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	A. JAILS (SUB-JAILS)—concld.	Rs.	Rs.	Rs.	Rs.
	c. Establishment—concld.				
	Temporary.				
4	Warders (19)	920	...	...	920
	A. JAILS (CONVICT CAMPS).				
	c. Establishment.				
	Permanent.				
11	Jailors, Deputy and Assistant Jailors (100–250)	18,310	3,120	1,832	24,840
7	Chief Warders (50)	3,930	411	393	
7	Head Warders (28—40)	2,484	294	248	83,750
251	Warders (20–26)	61,138	7,530	6,113	
1	Assistant Surgeon (450)	5,400	900	540	
3	Sub-Assistant Surgeons (100—200)	4,920	1,560	492	14,250
1	Compounder (30—55)	336	...	94	
1	Senior Driver (70)	840	...	84	
1	Junior Driver (40)	444	...	44	2,090
1	Wireman (51)	612	...	61	
	Temporary.				
4	Jailors (100—250)	7,791	2,040	780	11,780
1	Chief Warder (50)	600	...	60	
2	Head Warders (28—40)	828	...	83	15,470
45	Warders (20—26)	11,968	48	1,264	
1	Sub-Assistant Surgeon (100—200)	1,800	480	180	2,460
	A. JAILS (LOCK-UPS).				
	c. Establishment.				
	Permanent.				
1	Sub-Assistant Surgeon (Conveyance Allowance 5)	...	...	60	300
1	Compounder (20)	240	...	...	
	e. Allowances to Sub-Assistant Surgeons.				
29	Lock-up allowances to Assistant and Sub-Assistant Surgeons—				
	17 at 5 each per mensem	...	...	1,020	
	8 at 10 each per mensem	...	...	960	2,820
	2 at 15 each per mensem	...	...	360	
	2 at 20 each per mensem	...	...	480	

A. JAILS (BORSTAL INSTITUTE).

c. Establishment.

	Permanent.				
5	House Masters (100—250)	5,745	...	...	
5	Principal Officers (48-8)	3,140	...	...	
4	Senior Officers (40—50)	1,948	...	...	
30	Junior Officers (30—40)	10,800	...	...	
1	Sub-Assistant Surgeon (100—250)	2,040	...	...	
1	Drill Instructor (50)	600	...	...	29,000
1	Blacksmith Instructor (40)	444	...	...	
1	Carpenter Instructor (40)	480	...	...	
1	Garden Instructor (28—40)	324	...	...	
3	Clerks {1 on 80—125, 2 on 40—70}	2,254	...	...	
1	Tailor Instructor (50)	600	...	...	
	Temporary.				
5	Assistant House Masters (70)	4,200	...	...	4,200
	B. JAIL MANUFACTURES.				
	***a.* Manufacture of Quinine.**				
	Permanent.				
1	Jailor-in-charge, Quinine Department (100—250)	1,920	...	348	2,270
	***b.* Other Manufactures.**				
	Permanent.				
1	Engine Driver (50)	600			
1	Bill Collector (34)	408	...	...	
1	Foreman (175)	2,100	...	...	
1	Assistant Foreman (100—175)	1,500	...	...	
1	Accountant and Store-keeper (100)	1,200	...	...	
1	Bucket Expert (150—200)	1,860	...	...	12,400
3	Maistries {75—150, 60—105, 50—100}	2,520	...	...	
1	Saddler (60—100)	900	...	...	
1	Mochee (40—80)	600	...	...	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	B. JAIL MANUFACTURES—concld.	Rs.	Rs.	Rs.	Rs.
	b. Other Manufactures—concld.				
	Temporary.				
1	Foreman Jailor (Special Pay 30)	...	360	...	
1	Assistant Foreman (100)	1,200	...	...	
1	Master Tailor (100—150)	1,800	...	264	
3	Assistant Tailors (50)	1,800	...	360	
1	Woollen Maistry (100)	1,200	...	...	
3	Overlookers { 2 on 75 / 1 on 60 }	2,520	...	...	14,050
1	Knitting Maistry (50)	600	...	...	
1	Clerk (40—125)	636	...	...	
	c. Quarries.				
	Permanent.				
1	Accountant Jailor (150—250)	2,850	...	285	
1	Foreman (70—100)	942	...	94	
1	Head Fitter (50)	600	...	60	
1	Blastman (40)	480	...	48	
4	Durwans (20—26)	960	...	96	8,340
1	Assistant Engineer Fitter (75)	900	...	90	
1	Engine Driver (35)	420	...	42	
1	Line Jemadar (18)	216	...	22	
1	Fireman (17)	204	...	20	

24. POLICE.

A. PRESIDENCY POLICE.

a. Rangoon City Police

Permanent.

13	Inspectors of Police (13 on 175—295)	40,512	...	10,488	
7	Court Prosecuting Sub-Inspectors of Police { 4 on old scale 120—195; 3 on revised scale 100—175 } ...	12,244	...	1,320	
85	Sub-Inspectors of Police { 34 on old scale 95—155; 45 on revised scale 75—135; 6 on 60—115 }	1 23,417	2 100	46,428	
37	European Sergeants { 23 on old scale 150—250; 14 on revised scale 130—220 }	84,210	600	648	9,56,240
29	Station Writers { 24 on old scale 55—70; 5 on revised scale 48—60 }	20,976	...	...	
99	Head Constables { 93 on old scale 45—55; 6 on revised scale 36—48 }	58,860	192	12,321	
1,370	Constables { 757 on old scale 30—38; 613 on revised scale 28—32 }	5,45,988	...	29,422	
1	Superintendent (275—350)	4,200	...	...	
15	Upper Division Clerks (100—230)	32,781	2,691	...	
20	Lower Division Clerks { 18 on 60—125; 2 on 50—100 }	23,223	120	...	
2	Stenographers (175—275)	5,956	...	...	
1	Chinese Translator (70—90)	960	...	...	
2	Female Wardresses (30)	720	...	...	81,700
1	File Holder (25—40)	456	...	...	
1	Duftry (20—30)	306	...	...	
10	Syces { 1 on 20; 9 on 18 }	2,184	...	...	
1	Jemadar (25—30)	360	...	...	
26	Peons { 14 on 17½—22; 12 on 16—20 } ... ... —	5,688	...	180	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances (5)	Total provision. (6)
	A. PRESIDENCY POLICE—concld.	Rs.	Rs	Rs.	Rs.
	***b.* Other Police—Rangoon Hackney and Rickshaw Establishments.**				
	Permanent.				
3	Sub-Inspectors of Police {2 on old scale 125—150; 1 on revised scale 60—115}	4,160	748	2,064	
3	Head Constables {2 on old scale 40—50; 1 on revised scale 36—48}	1,680	...	...	
12	Constables (28—32)	4,536	...	...	
3	Lower Division Clerks {2 on old scale 60—125; 1 on revised scale 50—100}	3,306	180	...	18,150
2	Painters {1 on old scale 40—50; 1 on revised scale 32—40}	1,044	...	...	
2	Peons (16—20)	396	...	30	
	B. SUPERINTENDENCE.				
	Permanent.				
1	Superintendent (350—450)	4,872	...	...	
19	Upper Division Clerks (120—260)	46 127	3,595	...	
3	Clerks (150—250)	8,405	...	912	
20	Clerks {2 on 60—150; 9 on 60—125; 2 on 40—100; 6 on 50—100; 1 on 35—80}	21,469	...		
6	Stenographers {1 on 225—325; 1 on 175—275; 3 on 125—275; 1 on 100—250}	16,283	...	...	1,11,960
2	Record Suppliers {1 on old scale 25—40; 1 on revised scale 22—32}	732	...	...	

1	Duftry (20—30)	360	...	...	
1	Jemadar (20—30)	351	...	...	
20	Peons { 14 on 17½—22 / 6 on (16—20 }	4,660	...	...	
	C. DISTRICT EXECUTIVE FORCE.				
	***a.* District Police.**				
	Permanent.				
156	Inspectors of Police { 155 on 175—295 / 1 on 140—250 }	4,68,799	1,440	5,748	64,35,750
197	Court Prosecuting Sub-Inspectors of Police { 142 on 100—175 / 55 on 60—125 }	2,72,813	...	2,075	
949	Sub-Inspectors of Police { 858 on 75—135 / 91 on 50—115 }	12,69,934	30,600	1,77,187	
7	European Sergeants (100—150)	12,789	...	1,080	
368	Station Writers { 352 on 45—60 / 16 on 40—50 }	2,41,305	384	726	
1,243	Head Constables { 1,089 on 40—45 / 154 on 32—40 }	6,14,263	17,484	2,751	
9,006	Constables { 5,083 on { 26—32 / 24—30 / 22—28 } / 3,923 on { 20—26 / 21—27 } }	27,99,232	1,224	78,565	
34	Head Clerks (150—250)	90,517	...	1,151	
340	Clerks { 11 on 85—125 / 281 on 40—125 / 48 on 35—80 }	3,52,138	20,100	4,653	
19	Stenographers (125—175)	30,652	45	...	
167	Peons { 93 on 15—20 / 74 on 14—18 }	33,582	...	209	
	D. POLICE TRAINING SCHOOL.				
	Permanent.				
7	Inspectors of Police (175—295)	20,805	1,500	...	45,330
1	Assistant Drill Instructor (75—135)	1,436	180	...	
30	Cadet Sub-Inspectors of Police (50)	18,000	...	...	
6	Police Constables { 5 on 24—30 / 1 on 21—27 }	2,029	96	144	
1	Sub-Assistant Surgeon (Special Pay 15)	...	180	140	
1	Burmese Instructor (150—200)	1,650	...	...	
1	Hindustani Instructor (100—150)	1,565	...	...	
1	Clerk (80—210)	1,066	...	...	
1	Peon (14—16½)	168	...	...	
	E. VILLAGE POLICE.				
	***a.* *Gaungs* (Watchmen).**				
	Permanent.				
2	Constables (12) (Part-time)	288	...	...	290
	F. SPECIAL POLICE (MILITARY POLICE).				
	***a.* Police Force.**				
	Permanent.				
36	Subedars (100—170)	59,428	2,400	6,982	
78	Jemadars (60—75)	66,462	1,080	6,052	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	F. SPECIAL POLICE (MILITARY POLICE)—concld.	Rs.	Rs.	Rs.	Rs.
	a. Police Force—concld.				
	Permanent—concld.				
233	Havildars {Grade I 34, Grade II 30}	82,908	3,006	19,161	
160	Naiks (24)	46,080	240	12,054	12,86,900
18	Armourers {Grade I 100—120, Grade II 52—65, Grade III 45—50, Grade IV 35—40}	10,093	...	2,543	
3755	Sepoys (14—20)	7,27,176	17,084	2,60,287	
37	Cooks (15)	6,228	...	...	
11	Moochies (25 and 23)	3,252	...	120	
3	Head Clerks (150—250)	7,779	...	957	
20	Clerks (40—125)	23,010	...	2,868	
1	Veterinary Subedar (120)	1,440	...	48	43,950
2	Veterinary Jemadars (70—90)	1,980		96	
23	Transport Drivers (14)	4,764	...	...	
13	Cart Drivers (17 and 18)	2,976	...	...	
	Temporary.				
1	Havildar (33)	336	...	287	
2	Naiks (24)	576	...	233	9,440
28	Sepoys (14—20)	5,376	...	2,628	
3	Interpreters for 6 months (35)	630	...	...	630

	***b*. Hospital Charges.**				
	Permanent.				
2	Sub-Assistant Surgeons (100—250)	4,500	...	588	6,390
2	Sub-Assistant Surgeons (Special Pay 10 each)	...	240	...	
2	Compounders {1 on old scale 30—55, 1 on revised scale 25—50}	900	...	...	
	***c*. Police Food Supply.**				
	Permanent.				
1	Inspector of Police Stores (175—295)	3,540	...	756	65,360
1	Police Supply Officer (175—295)	3,540	900	...	
1	Superintendent (275—350)	3,853	...	...	
10	Upper Division Clerks (100—230)	24,426	3,136	...	
16	Lower Division Clerks {12 on old scale 60—125, 4 on revised scale 50—100}	18,061	...	540	
1	Stenographer (125—175)	1,843	...	...	
1	Marker (30)	360	...	...	
7	Weighmen {4 on old scale 25, 3 on revised scale 20}	1,920	36	...	
1	Duftry (20—30)	348	...	...	
8	Peons {1 on 24, 7 on 17½—22}	2,088	...	...	
	Temporary.				
1	Upper Division Clerk (100—230)	1,625	...	...	2,920
2	Lower Division Clerks (50—100)	1,289	...	...	
	G. RAILWAY POLICE.				
	Permanent.				
6	Inspectors of Police (175—295)	20,516	...	264	2,37,800
1	Court Prosecuting Officer (100—175)	1,571	...	264	
37	Sub-Inspectors of Police {35 on old scale 75—135, 2 on revised scale 60—115}	50,714	480	9,578	
24	Station Writers (45—60)	16,620	...	204	
48	Head Constables (40—45)	24,406	...	504	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	F. RAILWAY POLICE—concld.	Rs.	Rs.	Rs.	Rs.
	Permanent—concld.				
329	Constables {242 on old scale 26—32; 87 on revised scale 21—27}	1,13,490	96	3,696	
1	Head Clerk (150—250)	3,000	...	456	
14	Clerks {12 on old scale 40—125; 2 on revised scale 35—80}	15,958	660	2,997	
1	Stenographer (125—175)	2,100	...	...	27,950
5	Peons {3 on old scale 17—22; 2 on revised scale 16—20}	1,172	...	...	
	H. CRIMINAL INVESTIGATION DEPARTMENT.				
	Permanent.				
2	Instructors (175—295)	6,817	1,200	...	
20	Sub-Inspectors of Police under training in Detective Training School, Insein (75—135).	28,339	330	...	
28	Inspectors of Police (175—295)	85,626	15,000	13,920	3,01,830
55	Sub-Inspectors of Police (75—135)	78,797	24,000	20,360	
53	Head Constables {32 on 40—45; 21 on 32—40}	26,118	4,620	4,042	
1	Superintendent (275—350)	4,200	...	...	
11	Upper Division Clerks {8 on old scale 100—230; 3 on revised scale 80—210}	21,004	1,507	1,530	
10	Lower Division Clerks {8 on old scale 60—125; 2 on revised scale 50—100}	11,125	360	1,200	
1	Clerk (40—125)	847	...	...	48,900
1	Stenographer (100—120)	1,306	...	...	
2	Duftries {1 on 18—25; 1 on 17}	504	...	60	
1	Tindal (30—35)	420	...	...	
13	Peons {6 on old scale 17½—22; 7 on revised scale 15—20}	2,687	...	10	

	Temporary.				
1	Inspector of Police (175—295)	2,233	600	300	10,830
3	Sub-Inspectors of Police (75—135)	3,368	1,080	180	
6	Head Constables (30—40)	9,955	540	...	

25. PORTS AND PILOTAGE.

	A. PAY AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.				
	b. **Steam and Motor Launches, Flats, House-Boats and Barges.**				
	Permanent.				
82	Serangs { 78 on 40—80, 4 on 32—64 }	61,943	747	2,911	2,52,270
83	Drivers { 79 on 40—80, 4 on 32—64 }	64,271	756	1,980	
114	Stokers { 99 on 22—28, 15 on 19—24 }	36,083	108	1,362	
18	Sukhanies { 16 on 28—33, 2 on 24—29 }	6,290	36	210	
187	Lascars { 164 on 20—26, 23 on 17—23 }	55,029	144	2,800	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	A. PAY AND ALLOWANCES OF OFFICERS AND MEN AFLOAT—concld.	Rs.	Rs.	Rs.	Rs.
	b. **Steam and Motor Launches, Flats, House-Boats and Barges** —concld.				
	Permanent—concld.				
16	Oilmen {15 on 22—28; 1 on 17—23}	4,978	...	390	
15	Stoker Tindals {13 on 30—35; 2 on 26—30}	5,663	36	180	
6	Deck Tindals (28—33)	2,320	...	72	
1	Winchman (30—35)	420	...	12	
2	Caretakers (20-8)	492	...	...	
	E. PORTS ESTABLISHMENT.				
	a. **Nautical Adviser's Department.**				
	Permanent.				
1	Wireless Telegraphy Inspector (350—700)	5,254	...	2,528	
1	Superintendent (275—350)	4,200	...	...	
1	Accountant (200—300)	3,425	...	...	
11	Upper Division Clerks (100—230)	20,573	2,254	...	
18	Lower Division Clerks {8 on 60—125; 10 on 50—100}	17,507	...	...	70,600
2	Head Clerks (40—125)	2,307	720	...	
4	Clerks {2 on 40—125; 2 on 35—80}	3,834	340	154	
1	Duftry (20—30)	360	...	...	
1	Jemadar (25—30)	360	...	...	
18	Peons {16 on 17½—22; 1 on 15—18; 1 on 14—17}	4,428	...	24	

F. MISCELLANEOUS SHORE ESTABLISHMENTS.

a. Marine Transport Department, Mandalay.

	Permanent.				
1	Head Clerk (150—250)	3,000	...	...	32,040
1	Accountant (150—250)	3,000	...	...	
1	Store-keeper (120—200)	2,400	...	...	
10	Clerks (40—125)	11,656	...	...	
1	Foreman Engineer (350—500)	5,133	...	...	
1	Boatswain (75—115)	1,080	...	...	
1	Motor Mechanic (70—90)	1,080	...	...	
1	Blacksmith (75)	900	...	...	
2	Moulders (30—60)	1,440	...	...	
1	Driver (40—65)	608	...	...	
1	Stoker (22—26)	238	...	...	
1	Duftry (18—25)	300	36	...	
3	Peons (14—19)	552	...	36	
	***b.* Government Dockyard.**				
	Permanent.				
1	Store-keeper (200—250)	3,000	...	...	19,660
1	Cost Accountant (160—240)	2,580	...	...	
1	Senior Accounts Clerk (75—125)	972	...	...	
14	Clerks (40—90)	9,626	...	...	
1	Draughtsman (60—125)	1,115	...	...	
1	Assistant Draughtsman (35—65)	510	...	...	
1	Special pay for Sub-Assistant Surgeon (30)	360	...	...	
	Temporary.				
1	Carpenter (Rs. 5 per day)	1,565	...	...	3,070
1	Serang (53)	636	...	...	
1	Driver (36)	432	...	...	
2	Lascars (18)	432	...	...	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	F. MISCELLANEOUS SHORE ESTABLISHMENTS—concld.	Rs.	Rs.	Rs.	Rs.
	***d*. Other items.**				
	Permanent.				
1	Motor Mechanic (70—90)	1,080	...	...	1,080
	H. MISCELLANEOUS.				
	***c*. Chindwin River Conservancy.**				
	Permanent.				
1	Clerk (75—125)	1,500	...	450	20,70
	Temporary.				
1	Dredging Master for 8 months (310—370)	2,897	...	...	
6	Serangs for 8 months {1 on 65, 5 on 32—64}	2,021	...	100	
6	Drivers for 8 months {1 on 55, 5 on 32—64}	1,925	...	60	
7	Sukhanies for varying periods (24—29)	1,305	...	52	
1	Winchman for 8 months (26—30)	241	...	8	16,600
26	Lascars for varying periods (17—23)	3,628	...	188	
23	Stokers for varying periods (19—24)	3,425	...	164	
2	Oilman for varying periods (17—23)	252	...	12	
1	Cook for 8 months (28)	225	...	...	
1	Stoker Tindal for 8 months (26—30)	217	...	8	
	***d*. Local Lights Establishment.**				
	Permanent.				
25	Light-keepers {4 on 60, 5 on 35, 4 on 25, 4 on 20, 4 on 18, 4 on 15}	8,724	48	1,917	11,800

29. SCIENTIFIC DEPARTMENTS.

G. METEOROLOGICAL DEPARTMENT.

	Permanent.				
1	Professional Assistant (170—350)	2,040	...	...	
1	Head Clerk (80—190)	1,572	360	...	
1	Inspector (100—200)	1,418	...	216	
2	Upper Division Clerks (80—190)	2,191	...	...	
12	Lower Division Clerks (50—100)	8,014	270	...	
1	Stenotypist (100—200)	1,282	...	...	
1	Mechanic (60)	720	...	...	
2	Meteorological Assistants (150—300)	4,622	...	756	
6	Senior Observers (70—160)	5,973	...	1,296	61,700
8	First Junior Observers (40—120)	5,156	...	1,476	
6	Second Junior Observers (40—80)	3,981	...	828	
4	Current Weather Observers (40—80)	2,249	...	648	
8	Balloon-makers (20—30)	2,122	...	...	
1	Duftry (18—25)	216	...	...	
6	Peons (16—20)	1,172	...	...	
29	Part-time Observers } allowances at various rates	...	...	10,428	
21	Messengers }				
	Temporary.				
1	Upper Division Assistant (80—190)	960	...	...	
1	Clerk (50—100)	600	...	...	1,760
1	Peon (16)	192	...	...	

E. ARCHAEOLOGICAL DEPARTMENT.

	Permanent.				
1	Head Clerk (50—100)	750	...	...	
1	Clerk (40—80)	960	...	...	
1	Burmese Writer (50—100)	1,125	...	...	
1	Talaing Pandit (50—100)	1,005	...	...	
1	Architectural Surveyor (150—200)	2,400	...	...	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	E. ARCHAEOLOGICAL DEPARTMENT—concld.	Rs.	Rs.	Rs.	Rs.
	Permanent—concld.				
1	Burmese Artist (40—80)	859	...	...	
1	Photographer (40—80)	960	...	...	9,220
1	Assistant Photographer (25—45)	540	...	...	
2	Peons (15—18)...	417	...	...	
	Temporary.				
1	Peon (14—16½)	170	...	...	170
	B. HYDRO-ELECTRIC SURVEY.				
	Temporary.				
1	Overseer (295)	3,540	...	...	
1	Clerk (35—100)	600	120	120	
2	Khalasies (27)	648	...	...	6,790
6	River Gaugers {1 on 36, 2 on 27, 3 on 19}	1,764	...	...	
	C. GEOLOGICAL SURVEY.				
	Permanent.				
1	Chemical Assistant (200—400)	3,740	...	...	
1	Chief Clerk (200—300)	3,600	...	...	
1	Assistant Clerk (140—200)	2,400	...	...	
1	Cashier (75—150)	1,800	...	...	
1	Despatcher (75—150)	1,672	...	...	
2	Draughtsmen (45—90)	1,883	...	128	17,130
1	Section Cutter (30—40)	480	...	...	
1	Jemadar (25—30)	350	...	...	
2	Peons {1 on 17½—22, 1 on 16—20}	462	...	...	
1	Laboratory Bearer ([illegible]—22)	240	...	...	

	Temporary.				
1	Clerk (70—90)	1,080	...	180	2,110
3	Interpreters for varying periods (40)	560	...	...	
1	Peon (14—17)	192	...	93	
	D. MINES DEPARTMENT.				
	Permanent.				
1	Head Clerk (120—200)	1,632	...	...	4,310
2	Lower Division Clerks {1 on old scale 60—125; 1 on revised scale 50—100}	1,915	...	...	
2	Peons (16—20)	394	...	...	

30. EDUCATION.

	D. GOVERNMENT SECONDARY SCHOOLS.				
	Permanent.				
23	Headmasters and Second Masters {13 on 300—400; 8 on 250—300; 1 on 200—320; 1 on 200—300}	87,174	420	1,632	
5	Science Masters (150)	9,000	...	...	
119	Senior Masters and Mistresses {5 {3 on old scale 250—350 (Government English High School, Maymyo. 2 on revised scale 200—300 (Government English High School, Maymyo).} 76 on old scale 175—275; 38 on revised scale 140—220}	3,10,869	960	7,065	
322	Junior Masters, Mistresses and Lady Teachers. {7 on {Old scale 150—300 (Government English High School, Maymyo). Revised scale 120—240 (Government English High School, Maymyo).} 280 on old scale 80—180; 35 on revised scale 65—150}	5,41,676	1,980	10,242	...
12	Assistant Masters and Mistresses {2 on 70—90; 9 on 50—70; 1 on 25—40}	10,044	312	...	
43	Drawing Masters {1 on 100—150; 34 on 60—100; 8 on 45—95}	46,533	...	1,296	10,50,160
8	Drill Instructors {5 on 50; 2 on 40—50; 1 on 16}	4,272	360	...	
1	Matron (75—110)	1,192	...	...	
1	Assistant Matron (50—90)	600	...	...	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	D. GOVERNMENT SECONDARY SCHOOLS—concld.	Rs.	Rs.	Rs.	Rs.
	Permanent—concld.				
30	Clerks {1 on 60—150, 1 on 80—120, 22 on 40— 60, 6 on 35— 60}	21,793	...	120	
1	Laboratory Attendant (25)	300	...	...	...
49	Peons {4 on 17½—22, 8 on 16½, 37 on 15—18}	9,421	...	154	
	Temporary.				
5	Headmasters {4 on 300—400, 1 on 250—300}	19,500	...	474	
22	Senior Masters and Mistresses {3 on old scale 175—275, 19 on revised scale 140—220}	40,480	...	864	
9	Junior Masters and Mistresses {8 on 80—180, 1 on 65—150}	13,325	...	...	77,920
1	Drawing Master (45—95)	570	...	...	
5	Clerks {1 on 40—60, 4 on 35—60}	2,474	...	81	
1	Peon (14—16½)	168	...	...	
	J. GOVERNMENT SPECIAL SCHOOLS.				
	***a.* Training Schools for Masters.**				
	Permanent.				
2	Headmasters {1 on 300—400, 1 on 200—320}	6,420	...	...	
2	Senior Masters {1 on 175—275, 1 on 140—220}	4,410	480	...	
3	Junior Masters (80—180)	6,250	...	...	
9	Assistant Teachers {3 on 175—275, 5 on 80—180, 1 on 140—220}	18,950	840	...	58,810
12	Elementary Training Class Masters {10 on 80—100, 2 on 65—85}	13,699	...	612	
4	Sloid and Drawing Masters {1 on 50—110, 3 on 60—120}	4,920	...	...	

3	Drill Instructors {1 on 50, 1 on 42-8, 1 on 40}	1.590	...	...	
3	Peons (15—18)	600	36	...	
	Temporary.				
1	Assistant Teacher (80—180)	1,020	...	248	
1	Special Training Class Master (50)	600	...	...	2,460
1	Elementary Training Class Master (65—85) (for 9 months) — ...	585	...	...	
	L. DIRECTION.				
	Permanent.				
1	Superintendent (350—450)	5,220	...	...	
17	Upper Division Clerks (120—260)	45,934	3,957	...	
13	Lower Division Clerks {11 on 60—125, 2 on 50—100}	15,044	240	...	
1	Stenographer (225—325)	2,990	...	...	
3	Record Suppliers {2 on 25—40, 1 on 22—32}	1,104	...	...	81,500
1	Duftry (20—30)	300	...	...	
1	Jemadar (25—30)	360	...	...	
10	Peons (17½—22)	2,60	...	...	
	Temporary.				
2	Clerks (50—100)	400	...	...	400
	M. INSPECTION.				
	Permanent.				
94	Deputy Inspectors and Inspectresses of Schools {175—275, 140—220}	2,44,027	...	6,622	
9	Head Clerks {8 on 150—200, 1 on 172-8}	20,484	...	714	
132	Clerks {55 on 40—125, 54 on 40—90, 1 on 35—85, 16 on 35—80, 3 on 60, 3 on 50}	1,33,163	120	5,103-5	4,34,350
1	Duftry (20—30)	344	...	...	
124	Peons {2 on 24, 5 on 17½—22, 10 on 16—20, 19 on 15—20, 14 on 15—18, 74 on 14—16½}	23,583	...	213	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	M. INSPECTION—concld.	Rs.	Rs.	Rs.	Rs.
	Temporary.				
2	Deputy Inspector—Deputy Inspectress for Physical Training (140—220) ...	3,530	...	...	
1	Clerk (35—80)	420	...	...	4,760
4	Peons {3 on 16—20, 1 on 14—16½}	806	...	...	
	O MISCELLANEOUS.				
	***a*. Commissioner of Examinations.**				
	Permanent.				
1	Herd Clerk (120—260)	2,356	938	...	
3	Upper Division Clerks (120—260)	7,365	...	...	
6	Lower Division Clerks {5 on old scale 60—125, 1 on revices scale 50—100}	6,360	...	...	18,800
1	Jemedar (25—30)	360	...	...	
2	Peons (17½—22)	516	...	...	
	Temporary (for 6 months).				
1	Lower Division Clerk (62—8)	375	...	...	380
	***c*. Expenditure on Educational Services in connection with economic development and improvement of rural areas.**				
	Temporary.				
2	Headmasters (60—80) (1 for 9 months)	1,294	...	...	
2	English Teachers (60—80) (1 for 9 months)	1,294	...	...	
2	Slöjd Masters (50—70) (1 for 9 monihs)	1,084	...	...	8,680
12	Assistant Teachers (25—40) (6 for 9 months)	3,284	372	...	
2	Weaving Instructresses (50) (1 for 9 months)	1,050	...	...	
2	Peons (14—16½) (1 for 9 months)	294	...	...	

31. MEDICAL.

	A. MEDICAL ESTABLISHMENT.				
	a. Superintendence.				
	Permanent.				
1	Superintendent (350—450)	4,629	...	...	57,460
14	Upper Division Clerks {13 on 120—260, 1 on 95—215}	30,283	3,029	...	
14	Lower Division Clerks {7 on old scale 60—125, 7 on revised scale 50—100}	13,933	...	...	
1	Stenographer (100—200)	1,224	...	...	
2	File Holders {1 on old scale 25—40, 1 on revised scale 22—32}	680	...	...	
1	Duftry (20—30)	216	...	...	
8	Peons {7 on old scale 17½—24, 1 on revised scale 16—21}	1,985	...	...	
	Temporary.				
1	Peon for 3 months and 10 days (16)	54	...	...	60
	b. District Medical Officers.				
	Permanent.				
1	Sub-Assistant Surgeon (80—200)	960	60	876	17,650
7	Clerks {2 on 50—125, 4 on 50—70, 1 on 40—56}	6,415	...	357	
3	Clerks (Special Pay 10—20)	...	660	...	
39	Peons {2 on 17½—24, 2 on 16—20, 11 on 15—20, 24 on 14—16½}	7,253	...	110	
	B. HOSPITALS AND DISPENSARIES.				
	a. Rangoon General Hospital.				
	Permanent.				
5	Sub-Assistant Surgeons (100—250)	11,675	300	2,484	
10	Sub-Assistant Surgeons (post-graduate course for 4½ months) (100—250)	6,188	...	990	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
		Rs.	Rs.	Rs.	Rs.
	B. HOSPITALS AND DISPENSARIES—contd.				
	a. **Rangoon General Hospital**—concld.				
	Permanent—concld.				
1	Assistant Nursing Superintendent (280—340)	3,391	...	816	1,91,030
3	Nursing Sisters (200—325)	10,712	...	2,448	
6	Nursing Sisters (180—260)	15,941	...	4,896	
1	Sister Tutor (255—335)	3,337	...	816	
11	Staff Nurses {2 on 140—200, 9 on 110—160}	17,930	...	4,620	
22	Trained Nurses (85—105)	24,708	...	9,240	
1	House-keeper (105—130)	1,560	...	420	
1	Assistant House-keeper (55—70)	679	...	420	
1	Linen Store-keeper (150—200)	1,965	...	...	
1	Head Steward (300—400)	4,698	600	...	
4	Assistant Stewards (50—125)	5,880	...	...	
4	Sergeants (75—125)	5,336	...	...	
1	Patients' Clothing Store Attendant (40—60)	615	...	...	
1	Laundry Manager (200—350)	3,510	...	600	
1	Assistant Laundry Manager (100—150)	1,800	...	...	
1	Sorter (28)	336	...	...	
1	Head Compounder (75—100)	1,027	...	...	
7	Compounders {1 on 50—75, 5 on 30—55, 1 on 20—40}	3,550	...	...	
1	Operation Room Assistant (40—60)	641	...	...	
1	Electrician (100—240)	2,760	...	...	

1	Fitter (44—60)	720	...	...	
1	Motor Ambulance Driver (50—60)	720	...	...	
1	Museum Assistant (40—60)	540	...	...	
1	Laboratory Attendant (50—75)	900	...	...	
1	Dark Room Attendant (30—45)	540	...	...	
1	Assistant Mechanic (70—100)	1,200	...	...	
1	Head Clerk (200—250)	2,945	...	...	
1	Accountant (100—225)	2,400	...	...	
1	Clerk (125—180)	2,160	...	...	
1	Assistant Accountant (60—105)	1,245	...	...	
8	Clerks {6 on 50—125, 2 on 40—100}	10,131	...	...	
1	Record Supplier (20—32)	290	...	...	
4	Telephone Operators {2 on 80, 1 on 75, 1 on 70}	3,660	...	...	
	***b*. Mandalay Hospital.**				
	Permanent.				
5	Sub-Assistant Surgeons (100—250)	11,723	...	300	
10	Sub-Assistant Surgeons for 4½ months (post-graduate course) (100—250) ...	6,188	...	...	
1	Matron (250—350)	3,067	...	816	
5	Nursing Sisters (150—200)	8,983	...	4,080	
6	Staff Nurses (105—120)	8,755	...	2,520	
17	Nurses (65—85)	16,586	...	7,140	
1	House-keeper (75—100)	1,200	...	420	
1	Linen-keeper (75—100)	1,200	...	420	
1	X-Ray Assistant (50)	600	...	72	
1	Laboratory Assistant (32)	384	...	...	93,560
1	Head Compounder (80—100)	1,080	...	...	
4	Compounders {1 on 50—75, 3 on 30—60}	2,934	...	630	
1	Secretary (550)	6,600	...	...	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	B. HOSPITALS AND DISPENSARIES—contd.	Rs.	Rs.	Rs.	Rs.
	***b.* Mandalay Hospital—concld.**				
	Permanent—concld.				
1	Head Clerk (120—170)	2,040	...	...	
1	Clerk (65—95)	811	...	...	
2	Clerks {1 on 50—75, 1 on 45—65}	1,466	...	120	
1	Accountant (85—125)	1,076	...	72	
1	Assistant Accountant (50—70)	625	...	...	
1	Matron's Clerk (35)	420	...	...	
	***c.* Maymyo Hospital.**				
	Permanent.				
4	Sub-Assistant Surgeons {2 on 100—250, 2 on 80—160}	5,520	...	...	
1	Sister Superintendent (200—250)	2,646	...	816	
1	Maternity Ward Sister (140—180)	1,798	...	816	
9	Staff Nurses {2 on 100—130, 7 on 80—105}	10,163	...	3,780	
1	Steward (100—140)	1,632	...	...	
1	Linen and House-keeper (60—80)	755	...	420	
1	Head Compounder (50—60)	687	...	...	
2	Compounders {1 on 35—50, 1 on 20—35}	720	...	...	34,930
1	Laboratory Assistant (40—65)	780	...	...	
1	Head Clerk (85—120)	1,100	...	...	
2	Clerks (40—70)	1,680	...	...	
	Temporary.				
1	Staff Nurse (80—105)	990	...	420	1,410

d. Dufferin Maternity Hospital.

Permanent.

2	Sub-Assistant Surgeons (80—160)	1,920	...	1,214	
1	Matron (350—425)	5,100	600	816	
6	Nursing Sisters { 3 on old scale 200—325; 3 on revised scale 180—260 }	18,280	...	4,896	
8	1st Grade Staff Nurses { 5 on old scale 140—200; 3 on revised scale 110—160 }	15,538	...	3,360	
12	2nd Grade Staff Nurses (85—105)	13,792	...	5,040	
1	House-keeper (40—56)	570	...	420	
1	Assistant House-keeper (34—40)	461	...	360	
1	Linen Store-keeper (75—100)	1,200	...	...	
1	Head Steward (160—240)	2,477	...	...	
1	Accountant (80—120)	1,032	...	...	93,460
2	Assistant Stewards (50—125)	2,280	...	...	
1	Head Clerk (140—180)	2,017	...	...	
4	Clerks { 1 on old scale 50—125; 3 on revised scale 40—100 }	2,905	...	...	
1	File Holder (25—35)	300	...	...	
1	Head Compounder (50—75)	900	...	120	
2	Compounders (30—60)	1,440	...	240	
1	Laundry Manager (100—150)	1,800	...	...	
1	Laundry Clerk (50—70)	840	...	...	
2	Sergeants { 1 on old scale 75—125; 1 on revised scale 60—100 }	2,294	...	...	
2	Telephone Operators (55—80)	1,740	...	...	

e. Mofussil Hospitals and Dispensaries.

Permanent.

252	Sub-Assistant Surgeons { 217 on old scale 100—250; 35 on revised scale 80—200 }	5,15,827	1 440	8,318	5,10,410
7	Compounders { 2 on 50; 4 on 30—55; 1 on 20 }	3,924	...	...	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
		Rs.	Rs.	Rs.	Rs.
	B. HOSPITALS AND DISPENSARIES—concld.				
	c. Mofussil Hospitals and Dispensaries—concld.				
	Permanent—concld.				
3	Nurses (65—85)	2,792	...	144	
2	Ward Assistants (25—30)	720	...	...	
	Temporary.				
31	Sub-Assistant Surgeons (80—160)	29,760	...	...	36,960
30	Compounders (20—40)	7,200	...	...	
	g. Training of Women in Sick Nursing and Midwifery.				
	Permanent.				
1	House-keeper (40)	480	...	...	520
	h. Training of Se-sayas in Western Medicines.				
	Permanent.				
2	Special pay for Sub-Assistant Surgeons	...	720	...	720
	i. Travelling Dispensaries.				
	Temporary.				
5	Sub-Assistant Surgeons (80—160)	4,800	...	1,430	6,230
	l. Expenditure on Medical Services in connection with economic development and improvement of rural areas.				
	Temporary.				
2	Sub-Assistant Surgeons (80—200)	1,920	...	...	2,400
2	Compounders (20—40)	480	...	...	
	D. MEDICAL COLLEGES AND SCHOOLS.				
	b. Medical School.				
	Permanent.				
2	Demonstrators {1 on 100—250; 1 on 80—200}	2,760	780	420	
1	Lady House-keeper (40)	480	...	...	
1	Science Demonstrator (Special Pay 50)	...	600	...	

1	Laboratory Attendant (40—50)	600	...	...	
1	Anatomy Room Attendant (25—35)	420	...	...	
1	Dissection Room Attendant (17—20)	240	...	...	
1	Drill Instructor (48)	576	...	...	11,870
1	Head Clerk (125—180)	1,964	...	...	
1	Clerk (100—125)	1,500	...	...	
1	Typist (50—70)	773	...	...	
1	Peon (17½—24)	288	...	...	
	E. MENTAL HOSPITALS.				
	Permanent.				
7	Sub-Assistant Surgeons (100—250)	14,321	2,400	2,295	
1	Matron (200—325)	3,900	...	816	
1	Accountant (180—240)	2,880	...	...	
1	Head Clerk (180—240)	2,880	...	...	
2	Clerks (40—100)	1,515	...	...	
1	Head Overseer (180—240)	2,590	...	...	
1	Overseer (75)	900	...	...	
3	Assistant Overseers (50—125)	4,141	...	...	
2	European Attendants (100—120)	2,777	...	936	1,05,480
1	Senior Nurse (140—200)	2,160	...	420	
5	Nurses {2 on 80—130, 3 on 65—105}	6,500	...	2,196	
1	Head Steward (180—240)	2,880	...	...	
2	Assistant Stewards {1 on 50—125, 1 on 40—100}	1,929	...	156	
2	Compounders (30—55)	1,080	...	204	
1	Head Keeper (50)	600	...	120	
8	Assistant Keepers (28—40)	3,125	...	468	
129	Keepers {85 on 20—26, 44 on 16—21}	3,4174	...	5,468	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	F. CHEMICAL EXAMINER.	Rs.	Rs.	Rs.	Rs.
	Permanent.				
3	Assistants to Chemical Examiner (160—320)	6,075	...	...	
1	Head Clerk (125—175)	2,100	...	...	
1	Clerk (50—70)	771	...	...	
1	Laboratory Assistant (40—70)	840	...	...	12,100
1	Gasman (25—30)	257	...	...	
1	Duftry (18—25)	240	...	...	
3	Peons (17½—24)	792	...	...	
2	Laboratory Attendants { 1 on 18—25, 1 on 18—24 }	546	...	...	
	Temporary.				
1	Laboratory Assistant (60)	720	...	...	720

32. PUBLIC HEALTH.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	A. PUBLIC HEALTH ESTABLISHMENT.				
	***a*. Director of Public Health.**				
	Permanent.				
1	Superintendent (375—500)	5,863	...	...	
11	Upper Division Clerks (120—260)	30,853	3,515	...	
10	Lower Division Clerks { 7 on old scale 60—125, 3 on revised scale 50—100 }	11,217	120	...	
1	Stenographer (125—275)	3,300	...	...	59,000
2	Record Suppliers { 1 on 25—40, 1 on 22—32 }	702	...	...	
1	Duftry (18—25)	228	...	...	
	Peons { 1 on 24, 6 on 17½—22, 1 on 16—20 }	2,020	...	...	

	***b*. Rangoon Port Health Department.**				
	Permanent.				
3	Sub-Assistant Surgeons (80—160)	3,600	1,080	1,836	
2	Nurses (130—190)	4,464	...	360	
5	Clerks {3 on 50—100, 2 on 50—70}	3,821	120	360	
1	Caretaker (50)	600	...	...	
2	Engine Drivers (32—52)	1,062	...	...	21,940
1	Tindal (22—27)	324	...	...	
4	Lascars (15—21)	1,008	...	...	
1	Head Clerk (100—160)	1,333	...	...	
3	Peons {1 on 17½—22, 2 on 16—20}	708	...	...	
	***c*. Port Health Department outside Rangoon.**				
	Permanent.				
1	Sub-Assistant Surgeon (80—160)	960	288	336	1,580
	***d*. Vaccination.**				
	Permanent.				
1	Assistant Director, Vaccine Depôt, Meiktila (80—160)	960	288	192	
1	Head Clerk (75—100)	1,200	...	...	
1	Clerk (50—70)	706	...	...	4,420
1	Laboratory Assistant (25—40)	384	...	...	
1	Laboratory Attendant and Media Maker (30—40)	437	...	...	
	***e*. Health Department.**				
	Permanent.				
5	Peons (14—16½)	840	...	...	840
	***g*. Hygiene Publicity Officer.**				
	Permanent.				
1	Cinema Projector Operator (40—60)	720	...	...	720

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	A. PUBLIC HEALTH ESTABLISHMENT—concld.	Rs.	Rs.	Rs.	Rs.
	***h*. Public Health Institute.**				
	Permanent.				
1	Assistant Chemist (200—400)	3,919	...	...	
1	Sub-Assistant Surgeon (100—200)	1,800	540	894	
1	Engine Mechanic (100—130)	1,560	...	...	
1	Assistant Engine Mechanic (40—50)	592	...	...	
1	Store-keeper (70—110)	1,320	...	...	
1	Head Clerk (125—180)	1,972	...	...	
2	Clerks {1 on 60—90, 1 on 50—90}	1,377	120	...	
1	Vaccine Clerk (60—90)	825	...	...	
3	Laboratory Assistants (40—60)	1,866	...	...	19,590
1	Media Maker (40—48)	488	...	...	
2	Bottle Washers {1 on 20—30, 1 on 18—24}	598	...	...	
1	Laboratory Attendant (18—24)	262	...	...	
1	Packer Duftry (18—25)	216	...	...	
3	Peons {2 on 17½—22, 1 on 16—20}	693	...	...	
	Temporary.				
1	Assistant Bacteriologist (100—200)	1,800	540	894	4,120
1	Assistant Chemist (125)	875	...	...	
	***i*. Public Health Experiment.**				
	Temporary.				
1	Health Visitor (100—175)	1,649	...	300	
2	Public Health Inspectors (70—150)	3,072	...	480	
[illegible]	Store-keeper and Cinema Operator (50)	[illegible]	...	...	

1	Driver (40)	480	...	...	9,890
5	Midwives {3 on 31, 2 on 29}	1,812	...	240	
1	Vaccinator (28)	336	...	...	
1	Clerk (50—100)	675	...	...	
1	Peon (20)	240	...	...	
	***j*. Leprosy Survey and Treatment.**				
	Temporary.				
1	Sub-Assistant Surgeon (80—160)	984	313	348	?
1	Clerk (35—80)	420	...	...	
1	Laboratory Attendant (19)	248	...	...	
2	Peons (14—16½)	336	...	...	
	***k*. Expenditure on Public Health Services in connection with economic development and improvement of rural areas.**				
	Temporary.				
2	Health Officers (100—200)	3,600	1,080	1,260	14,640
2	Health Visitors (100—175)	2,530	...	600	
2	Public Health Inspectors (70—120)	1,736	...	480	
2	Midwives (50)	1,200	...	240	
2	Clerks (40—55)	972	...	...	
2	Vaccinators (24—40)	602	...	...	
2	Peons (14—16½)	336	...	...	
	***l*. Nutrition Survey and Research.**				
	Temporary.				
1	Clerk (50—100)	613	...	...	810
1	Peon (16—20)	192	...	...	
	C. EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES.				
	***a*. Malaria.**				
	Temporary.				
2	Clerks for 6 months (50)	600	...	...	1,880
1	Laboratory Attendant (20)	240	...	...	
9	Mosquito catchers {8 on 17 for 6 months, 1 on 18 for whole year}	1,032	...	...	

32. PUBLIC HEALTH—concld.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
		Rs.	Rs.	Rs.	Rs.
	C. EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—concld.				
	***b*. Other Epidemics—District Charges.**				
	Permanent.				
31	Sub-Assistant Surgeons { 8 on 100—200, 21 on 80—160 }	37,799	10,769	13,506	62,090
	Temporary.				
23	Peons (14—16½	3,696	...	...	3,700
	D. BACTERIOLOGICAL LABORATORY.				
	Permanent.				
1	Bacteriological Assistant (200—400)	2,960	...	...	} 7,430
1	Laboratory Assistant (40—60)	720	...	...	
	E. PASTEUR INSTITUTE.				
	Permanent.				
2	Sub-Assistant Surgeons (100—250)	5,100	240	804	6,150

33. AGRICULTURE.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	A. AGRICULTURE DEPARTMENT.				
	***a*. Superintendence.**				
	Permanent.				
1	Superintendent (350—450)	5,191	...	...	} 24,550
1	Stenographer (100—200)	1,332	...	...	
3	Upper Division Clerks (100—230)	7,105	1,327	...	
6	Lower Division Clerks { 5 on old scale 60—125, 1 on revised scale 50—100 }	7,295	...	120	
1	Record Supplier (25—40)	414	...	...	
1	Duftry (18—25)	21	...	...	
5	Peons { 4 on old scale 17½—22, 1 on revised scale 16—20 }	1,146	...	...	

	Temporary.				
2	Upper Division Clerks for 8 months (100—230)	1,879	181	...	2,860
2	Lower Division Clerks for 9 months (50—100)	795	...	...	
	b. Expert Staff.				
	Permanent.				
47	Senior Agricultural Assistants {Old scale 150—300; Revised scale 125—250}	1,11,602	...	288	
5	Junior Agricultural Assistants (60—150)	8,658	...	...	
24	Clerks {Old scale 60—125 and 40—125; Revised scales 50—100 and 35—80}	26,410	1,920	...	
2	Fieldmen (25—50)	600	...	...	1,58,690
55	Peons {17½—22; 16—20; 15—18; 14—16½}	9,132	...	...	
	B. EXPERIMENTAL FARMS.				
	Permanent.				
23	Senior Agricultural Assistants {Old scale 150—300; Revised scale 125—250}	55,670	...	346	
1	Junior Agricultural Assistant (60—150)	1,740	...	...	
63	Fieldmen {Old scale 30—60; Revised scale 25—50}	30,959	...	96	
9	Clerks {Old scale 40—125; Revised scale 35—80}	9,506	...	...	
1	Tractor Driver (40—50)	600	...	...	
1	Blacksmith (30—35)	420	...	...	
4	Carpenters {2 on 30—35; 1 on 25—40; 1 on 30—45}	1,657	...	...	1,06,770
1	Carpenter and Blacksmith (30—45)	459	...	...	
4	Engine Drivers (40—60)	2,880	...	...	
1	Junior Goala (30—35)	360	...	...	
6	Peons {15—18; 14—16½}	1,092	...	...	
	Temporary.				
1	Gin-fitter for 5 months (60)	300	...	...	300

No. (1)	Description. (2)	Pay (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	D. AGRICULTURAL EDUCATION AND RESEARCH.	Rs.	Rs.	Rs.	Rs.
	a. Agricultural College, Mandalay.				
	Permanent.				
13	Senior Agricultural Assistants {150—300 / 125—250}	30,820	...	...	
9	Fieldmen and Preparers (30—60)	5,757	...	...	
1	Electrician (120—280)	2,112	...	...	
1	Wireman (60)	720	...	...	
1	Gas Plant Attendant (40—60)	720	...	...	
1	Boiler Attendant (50)	600	...	...	
1	Librarian (120—200)	2,089	...	...	54,560
1	Artist Photographer (100—160)	1,402	...	...	
5	Clerks {old scale 40—125 / revised scale 35—80}	5,107	...	...	
1	Store Keeper (40—125)	1,500	...	...	
1	Duftry (18—20) ... ... —	216	...	...	
1	Head Peon (20—25)	240	...	...	
12	Peons {15—20 / 14—16½}	2,135	...	...	
	Temporary.				
1	Senior Agricultural Assistant (120—250)	1,440	...	...	
2	Fieldmen and Preparers (25—50)	600	...	...	
2	Clerks (35—80)	1,140	...	...	4,040
4	Peons (14—16½)	672	...	...	
1	Part time Medical attendant (15)	180	...	...	

	***c.* Sericulture.**				
	Permanent.				
	Senior Agricultural Assistant (150—300)	2,847	...	...	
2	Junior Agricultural Assistants (60—150)	2,975	...	...	
4	Fieldmen (30—60)	2,569	...	...	8,570
1	Peon (14—16½)	174	...	...	
	***d.* Rice Research Officer.**				
	Permanent.				
1	Senior Agricultural Assistant (160—300)	2,422	...	200	
4	Fieldmen (25—50)	1,489	...	...	
1	Lower Division Clerk (50—100)	653	...	...	4,970
1	Peon (16—20)	198	...	...	
	***e.* Expenditure in connection with the Tobacco Research Scheme.**				
	Temporary.				
1	Senior Agricultural Assistant for two months (160—300)	515	...	...	
1	Fieldman for six months (30—60)	336	...	...	880
1	Peon for two months (14—16½)	29	...	...	
	G. SCHEME FOR THE IMPROVEMENT OF AGRICULTURAL MARKETING.				
	***a.* Marketing Officer.**				
	Temporary.				
3	Assistant Marketing Officers (150—300)	8,143	1,320	1,556	
4	Clerks (40—125)	3,273	220	...	15,420
5	Peons (16—20)	904	...	...	
	H. SPECIAL RURAL UPLIFT SCHEMES.				
	***a.* Expenditure on Farm Schools in connection with economic development and improvement of rural areas.**				
	Temporary.				
2	Senior Agricultural Assistants (125—250)	3,230	...	...	
4	Fieldmen (25—50)	1,296	...	...	4,880
2	Peons (14—16½)	336	...	...	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
		Rs.	Rs.	Rs.	Rs.
	A. SUPERINTENDENCE.				
	***a*. Superintendence.**				
	Permanent.				
1	Head Clerk (200—250)	2,550	...	...	
3	Upper Division Clerks (100—200)	5,086	969	...	
6	Lower Division Clerks {4 on old scale 60—125, 2 on revised scale 50—100}	5,721	...	...	
1	Stenographer (100—180)	1,548	...	...	18,800
1	Record Suplier (22—32)	264	...	...	
5	Peons {2 on 17½—22, 3 on 16—20}	1,090	...	...	
	***b*. Circle Officers.**				
	Permanent.				
2	Lower Division Clerks {1 on old scale 40—125, 1 on revised scale 35—80}	1,394	...	...	
2	Peons {1 on 15—20, 1 on 14—16½}	386	...	...	1,780
	B. SUBORDINATE ESTABLISHMENT.				
	Permanent.				
34	Veterinary Inspectors {140—220, 125—250}	60,155	...	288	
171	Veterinary Assistants {50—150, 35—70}	1,58,083	...	3,242	2,16,730
7	Clerks (35—80)	2,940	...	...	
7	Peons (14—16½)	1,176	...	...	

	C. VETERINARY INSTRUCTION AND RESEARCH.				
	***a*. Veterinary Instruction.**				
	Permanent.				
1	Veterinary Inspector (140—220)	2,409	...	...	4,440
1	Veterinary Assistant (50—150)	1,056	...	120	
1	Clerk (35—80)	420	...	...	
2	Peons (14—16½)	408	...	...	
	***b*. Veterinary Research.**				
	Permanent.				
1	Upper Division Clerk (85 - 125)	1,074	...	...	2,610
2	Lower Division Clerks (35—80)	840	...	...	
2	Peons (14—16½)	336	...	...	
1	Gas Plant Attendant (30	360	...	...	
	E. BREEDING OPERATIONS.				
	Permanent.				
1	Fieldman (30—60)	612	...	...	620
	G. OTHER CHARGES.				
	***a*. Expenditure on Veterinary Services in connection with economic development and improvement of rural areas.**				
	Temporary.				
2	Veterinary Inspectors (140—220)	3,488	...	...	3,840
2	Peons (14)	336	...	...	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	A. SUPERINTENDENCE.	Rs.	Rs.	Rs.	Rs.
	Permanent.				
18	Myoôks {15 on 200—325; 3 on 160—275}	60,934	...	1,257	
2	Deputy Myoôks (125)	3,065	...	...	
1	Stenographer (175—275)	3,300	...	...	
4	Upper Division Clerks {3 on 100—230; 1 on 80—190}	6,031	1,680	...	1,06,900
20	Lower Division Clerks {4 on 60—125; 12 on 40—125; 4 on 50—100}	22,958	900	468	
1	Duftry (20—30)	347	...	...	
39	Peons {2 on 17—22; 6 on 16—20; 3 on 15—20; 28 on 14—16½}	7,362	...	...	
	Temporary.				
28	Myoôks (160—275)	58,020	...	...	
3	Deputy Myoôks (125)	4,500	...	...	
1	Upper Division Clerk (80—190)	1,024	...	...	
58	Lower Division Clerks {2 on 60—125; 5 on 50—100; 24 on 40—125; 27 on 35—80}	40,380	...	...	1,71,930
9	Auditors (60)	6,480	...	1,620	
77	Supervisors (60)	55,440	...	...	
26	Peons (14)	4,368	...	...	
	C. OTHER CHARGES.				
	b. **Expenditure in connection with economic development and improvement of rural areas—Co-operative Training and Education.**				
	Temporary.				
9	Training Supervisors (75)	8,100	...	...	8,100

36. INDUSTRIES.

A. INDUSTRIES (INDUSTRIAL EDUCATION).

a. Government Technical Institute.

Permanent.

1	Junior Master (200—300)	1,840	360	...	
1	Head Clerk and Accountant (160—250)	2,115	...	...	
2	Clerks {1 on 40—125, 1 on 35— 80}	1,877	...	...	9,260
1	Store Clerk and Works Accountant (100—140)	1,680	...	...	
1	Senior Carpenter (85—115)	1,380	...	...	

Temporary.

1	Fitter Millwright (120—200)	2,050	...	...	
1	Senior Smith (95—125)	1,500	...	...	
1	Engine Driver (60—80)	960	...	...	
1	Fireman (30—40)	480	...	...	
1	Turner (80—110)	1,320	...	...	9,240
1	Electrician (80—100)	1,182	...	...	
1	Bus Driver (50)	600	...	...	
1	Pumpman (30)	360	...	...	
1	Overseer Draughtsman (60—125)	789	...	...	

b. Polytechnic.

Temporary.

1	Instructor in Soap Making	3,000	...	...	
1	Instructor in Tanning	3,000	...	...	
1	Instructor in Leather Working	1,500	...	...	8,700
1	Maistry for Tanning Class	600	...	...	
1	Mechanic Laboratory Assistant	600	...	...	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	A. INDUSTRIES (INDUSTRIAL EDUCATION)—concld.	Rs.	Rs.	Rs.	Rs.
	c. **Saunders Weaving Institute.**				
	Permanent.				
1	Head Clerk (85—125)	1,070	...	...	
1	Clerk (35—80)	612	...	...	
1	Senior Grade Teacher (75—100)	1,200	...	...	
1	Junior Grade Teacher (50—75)	900	...	...	4,950
1	Carpentry Instructor (30—40)	412	...	...	
1	Matron (30)	360	...	...	
2	Peons (14—16½)	345	...	...	
	Temporary.				
6	Travelling Weaving Demonstrators for 6 months (50)	3,600	...	...	3,900
1	Matron (25 fixed)	300	...	...	
	e. **Lacquer Industry.**				
	Permanent.				
1	Lacquer Expert and Principal (125—175)	1,935	...	...	
1	Senior Lacquer Craftsman (40—60)	654	...	...	
1	Junior Lacquer Craftsman (30—50)	444	...	...	3,740
1	Carpentry Instructor (30—50)	534	...	...	
1	Peon (14—16½)	170	...	...	
	Temporary.				
1	Part-time Schoolmaster (15)	180	...	...	180
	A. INDUSTRIES (INDUSTRIAL DEVELOPMENT).				
	g. **Expenditure in connection with scheme for the development of Handloom Industry.**				
	Temporary.				
1	Manager (200)	2,400	...	...	
1	Accountant (100)...	1,200	...	...	

2	Clerks {1 on 75, 1 on 60}	1,620	...	...	
2	Assistants {1 on 50, 1 on 30}	960	...	...	
1	Travelling Salesman (40)	480	...	...	16,260
5	Expert Weavers {3 on 25, 2 on 35}	1,740	...	...	
12	Weaving Demonstrators for 8 months (50)	7,200	...	...	
2	Assistant Weavers (15)	360	...	...	
	h. **Expenditure in connection with schemes for the development of Sericultural Industry.**				
	Temporary.				
1	Senior Agricultural Assistant (125—250)	1,620	...	...	2,700
3	Fieldmen (30)	1,080	...	...	
	A. INDUSTRIES (MISCELLANEOUS).				
	i. **Superintendent, Cottage Industries.**				
	Permanent.				
1	Head Clerk (100—230)	2,085	...	...	
1	Clerk (60—125)	1,440	...	...	4,400
2	Peons (16—20)	396	...	...	
	Temporary.				
3	Clerks (50—100)	1,822	...	...	1,830

37. AVIATION.

	A. DIRECTION.				
	Permanent.				
1	Superintendent (240—270)	2,880	...	...	
1	Stenographer (100—200)	1,282	...	...	
5	Upper Division Clerks {3 on 80—190, 1 on 80—200, 1 on 70—165}	6,121	...	118	
17	Lower Division Clerks {2 on 60—125, 9 on 50—100, 6 on 40—90}	10,619	...	360	28,030
1	Floodlight Operator (80—140)	1,062	...	...	
1	Assistant Floodlight Operator (50—80)	636	...	...	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	A. DIRECTION—concld.	Rs.	Rs.	Rs.	Rs.
	Permanent—concld.				
3	Motor Drivers {2 on 50—90, 1 on 40—60}	1,851	...	...	
1	Floodlight Cleaner (20—40)	274	...	...	
1	Duftry (18—25)	216	...	...	
9	Peons {4 on 16—20, 5 on 14—16½}	1,671	...	...	

38. MISCELLANEOUS DEPARTMENTS.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	A. EMIGRATION.				
	Temporary.				
1	Clerk Interpreter (100)	1,200	...	...	2,400
4	Turnstile attendants (25)	1,200	...	...	
	B. INSPECTOR OF FACTORIES.				
	Permanent.				
1	Superintendent (275—350)	3,645	...	...	14,000
3	Upper Division Assistants {2 on 100—230, 1 on 80—190}	3,682	...	...	
4	Lower Division Clerks {2 on 60—125, 2 on 50—100}	4,063	360	...	
1	Duftry (18—25)	216	...	...	
6	Peons {4 on 17½—22, 2 on 16—20}	1,404	...	...	

	C. LABOUR				
	a. Labour Statistics.				
	Permanent.				
2	Investigators (275—500)	11,158	...	720	
1	Stenographer (125—275)	3,300	...	...	
3	Upper Division Clerks (120—260)	5,463	341	...	
4	Lower Division Clerks (60—125)	3,070	...	...	26,220
1	Duftry (20—30)	289	...	...	
4	Peons (17½—22)	983	...	...	
	E. INSPECTOR OF STEAM BOILERS.				
	Permanent.				
1	Head Clerk (150—250)	3,000	...	...	
5	Clerks (60—125)	6,640	...	...	
4	Clerks (40—125)	5,170	...	142	17,680
10	Peons {5 on 17½—22, 1 on 16—20, 2 on 15—20, 2 on 14—16½}	2,300	...	38	
	Temporary (for four months).				
1	Clerk (50)	200	...	...	270
1	Peon (16)	70	...	...	
	H. VITAL STATISTICS.				
	Permanent.				
26	Clerks {17 on 50—70, 9 on 40—55}	17,432	36	...	19,710
6	Special pay to Hospital Clerks, etc. for doing sanitation and vital statistics work. {4 on 20, 1 on 19, 1 on 16} ...	...	1,380	...	
	N. REGISTRAR OF JOINT STOCK COMPANIES.				
	Permanent.				
1	Head Clerk (180—240)	2,338	...	...	
1	Clerk (60—125)	1,004	...	...	4,300
1	Peon (16)	192	...	...	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	E. ESTABLISHMENT.	Rs.	Rs.	Rs.	Rs
	a. Chief Engineer.				
	Permanent.				
1	Chief Superintendent (450—600)	5,975	...	...	
6	Superintendents (285—425)	28,000	...	...	
6	Steno-typists { 4 on old scale 125—275; 1 on revised scale 125—175; 1 on revised scale for women 100—180 }	14,948	...	...	
25	Upper Division Clerks { 10 on old scale 150—375; 15 on revised scale 100—230 }	67,489	...	...	
31	Lower Division Clerks { 10 on old scale 60—175; 21 on revised scale 60—125 }	45,186	420	...	
3	Superior Draughtsmen, Class I (275—350)	10,525	...	1,755	2,01,810
5	Superior Draughtsmen, Class II { 4 on old scale 150—250; 1 on revised scale 105—220 }	10,140	...	1,983	
1	Ordinary Draughtsman, Class III (80—200)	1,056	...	...	
8	Tracers { 5 on old scale 40—80; 3 on revised scale 35—65 }	5,442	...	1,070	
3	Duftries (20—35)	1,104	...	...	
1	Jemadar (25—30)	360	...	...	
27	Peons { 1 on 24; 26 on 17½—22 }	6,960	...	...	
	Temporary.				
1	Superintendent (300)	3,600	...	...	
1	Clerk (157-8)	1,890	...	...	6,390
1	Caretaker (75)	900	...	...	

5	Type Suppliers (20—30)	1,697	...	...
27	Coolies (20)	6,480	...	...
1	Roller Caster (30—40)	480	...	...
1	Head Reader (300—350)	3,708	...	...
12	Readers (120—250)	29,387	...	...
2	Burmese Readers (70—100)	2,400	...	...
4	Revisers (70—100)	3,962	...	...
1	Reviser (Burmese) (35—50)	420	...	...
13	Copyholders (50—65)	8,155	...	...
2	Copyholders (Burmese) (30—40)	796	...	...
1	Head Clerk and Accountant (250—300)	3,357	...	...
1	Cashier (200—250)	3,000	...	...
4	Upper Division Clerks (100—200)	7,620	...	...
12	Lower Division Clerks (50—120)	9,081	...	...
1	Motor Driver (50)	510	...	...
1	Caretaker (100—150)	1,020	...	...
1	Overseer (300—450)	3,588	...	...
1	Type Store Keeper (100—125)	1,500	...	...
1	Head Computor (100—200)	2,200	...	...
7	Computors (50—120)	8,074	...	...
1	Assistant Engineer (100—125)	1,500	...	...
2	Carpenters (25—30)	636	...	...
1	Mono-Caster (45—60)	720	...	...
2	Type Casters (45—60)	1,440	...	...
3	Duftries (22—30)	792	...	...
1	Jemadar (25—30)	360	...	...
16	Peons { 15 on 17½—22, 1 on 15—18 }	4,000	...	...
1	Examiner-in-charge (250—350)	3,108	...	...
1	Copyholder and Clerk (70—100)	1,200	...	...

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	D. GOVERNMENT PRESS—concld.	Rs.	Rs.	Rs.	Rs.
	a. Central Press (including Mamyo Branch Press)—concld.				
	Temporary.				
13	Binders (piece rates)	7,800	...	...	
6	Warehousemen (25—30)	1,656	...	...	
2	Section Holders (100—125)	2,618	...	...	
2	Assistant Section Holders (50—80)	1,275	...	...	
1	Assistant Machine Foreman (50—80)	600	...	...	
1	Assistant Bindery Foreman (50—80)	510	...	...	
2	Galley Pressmen (22)	504	...	...	
2	Type Suppliers (20—30)	456	...	...	
2	Readers (120—250)	3,116	...	...	
1	Reviser (70—100)	859	...	...	
2	Copyholders (50—65)	1,020	...	...	28,500
4	Coolies (20)	912	...	...	
1	Upper Division Clerk (100—200)	1,610	...	...	
1	Lower Division Clerk (50—120)	510	...	...	
2	Computors (50—120)	1,606	...	...	
1	Carpenter (25—30)	276	...	...	
1	Type Caster (45—60)	582	...	...	
1	Furnace Attendant (20—30)	228	...	...	
1	Peon (16—20)	198	...	...	
1	Leading Hand (100—150)	1,020	...	...	
1	Wireman (44—60)	720	...	...	
1	Lightman (20—35	420	...	...	

b. Jail Press.

	Permanent.				
6	Compositors (45—60)	3,678	...	...	
1	Assistant Foreman (100—125)	1,500	...	...	
1	Machine Jemadar (50—60)	720	...	...	
4	Machinemen (35—45)	1,824	...	...	
2	Pressmen (30—40)	672	...	...	
1	Bindery Jemadar (50—60)	720	...	...	
6	Binders (30—40)	2,525	...	...	
2	Readers {1 on 120—160, 1 on 50—60}	2,620	...	...	
1	Standing Form Keeper (60—80)	898	...	...	33,600
2	Upper Division Clerks (100—200)	4,654	...	...	
5	Lower Division Clerks (50—120)	5,096	...	...	
1	Foreman (125—175)	1,925	...	...	
1	Engineer (175—225)	2,620	...	...	
1	Mechanic (60—80)	708	...	...	
1	Stereo-Typer (45—60)	720	...	...	
1	Punch Cutter (45—60)	720	...	...	
1	Type Supplier (20—30)	228	...	...	
1	Roller Moulder (25—30)	360	...	...	
1	Duftry (22—30)	360	...	...	
	Temporary.				
1	Compositor (45—60)	625	...	...	
2	Machinemen (35—45)	768	...	...	
1	Binder (30—40)	360	...	...	
1	Assistant Standing Form Keeper (45—60)	720	...	...	
3	Coolies (20)	720	...	...	63,500
2	Clerks (50—120)	1,020	...	...	
1	Wireman (44—60)	720	...	...	
550	Convicts (8—14)	58,575	...	...	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
		Rs.	Rs.	Rs.	Rs.
	D. GOVERNMENT PRESSES—concld.				
	c. **Publishing Branch (Book Depot).**				
	Permanent.				
1	Head Clerk (200—250)	2,758	...	...	
2	Upper Division Clerks (100—200)	4,325	...	...	
7	Lower Division Clerks (50—120)	4,678	...	...	14 420
2	Book Suppliers (30—35)	758	...	...	
4	Duftries (22—30)	1,214	...	...	
3	Peons (17½—22)	690	...	...	
	Temporary.				
2	Upper Division Clerks (100—200)	2,900	...	...	
1	Lower Division Clerk (50—120)	510	...	...	
1	Book Supplier (30—35)	336	...	...	4,340
1	Franking Machine Operator (30—35)	360	...	...	
1	Cooly (20)	228	...	...	
	d. **Form Store.**				
	Permanent.				
1	Head Clerk (100—200)	2,400	360	...	
7	Lower Division Clerks (50—120)	6,011	...	...	11,620
9	Duftries (22—30)	2,397	...	...	
2	Peons (17½—22)	456	...	...	
	Temporary.				
3	Lower Division Clerks (50—120)	1,530	...	...	1,530

	b. Special Officers.				
	Permanent.				
8	Overseers {5 on Grade I Scale 80—280; 1 on Grade I Scale 100—280; 2 on Grade II Scale 60—125}	13,339	...	2,856	
9	Electricians {6 on old scale 120—280; 3 on revised scale 100—280}	19,281	...	5,092	
2	Divisional Accountants (150—350)	6,930	...	...	
2	Head Clerks (150—200)	4,800	...	1,176	
3	Senior Accounts Clerks (75—125)	4,500	...	1,242	
6	Junior Accounts Clerks {5 on old scale 45—105; 1 on revised scale 40—100}	6,011	...	1,634	
8	Correspondence Clerks (40—125)	9,696	...	2,546	86,520
1	Store Clerk (60—151)	1,084	...	280	
1	Shorthand Allowance (10)	...	120	...	
2	Superior Draughtsmen, Class II (180—280)	5,820	...	...	
2	Ordinary Draughtsmen, Class III {1 on old scale 80—200; 1 on revised scale 63—125}	2,011	...	562	
4	Tracers {2 on old scale 50—90; 2 on revised scale 35—65}	2,621	...	257	
2	Duftries {1 on old scale 20—30; 1 on revised scale 18—25}	576	...	...	
11	Peons {9 on 17½—22; 2 on 14—16½}	2,532	...	...	
	Temporary.				
1	Divisional Accountant (150)	1,800	...	...	
1	Head Clerk (120)	1,440	...	...	
5	Accounts Clerks (44)	2,640	...	...	
2	Correspondence Clerks (35)	840	...	...	
1	Electrician (100)	1,200	...	...	
2	Overseers {1 on Grade I revised scale 125—250; 1 on Grade II revised scale 60—125}	2,277	...	120	14,720
3	Draughtsmen, Class III {2 on 70; 1 on 66}	2,472	...	...	
1	Tracer (45)	540	...	...	
1	Duftry (17)	204	...	...	
6	Menials {2 on 20; 1 on 17½; 3 on 14}	1,194	...	...	
	d. Executive Establishment.				
	Permanent.				
3	Supervisors 220—290	7,630	850	820	
39	Overseers, Grade I {36 on old scale 120—350; 3 on revised scale 100—280}	80,750	...	1,354	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
		Rs.	Rs.	Rs.	Rs.
	E. ESTABLISHMENT—concld.				
	d. **Executive Establishment**—concld.				
	Permanent—concld.				
81	Overseers, Grade II { 48 on old scale 80—150; 33 on revised scale 60—125 }	1,03,971	...	4,240	
44	Overseers (Old Grade 80—280)	96,540	...	6,144	
1	Government House Gardener (50)	600	...	...	
1	Special pay (50) for subordinate in charge of the Government Houses at Rangoon, Mandalay and Maymyo.	...	600	...	
25	Divisional Accountants { 24 on old scale 150—350; 1 on revised scale 120—280 }	86,210	...	...	
18	Head Clerks (150—200)	41,710	...	1,764	
50	Senior Accounts Clerks (75—125)	71,930	...	3,539	
67	Junior Accounts Clerks { 66 on old scale 45—105; 1 on revised scale 40—100 }	65,528	...	2,946	
44	Correspondence Clerks (40—125)	56,741	...	3,879	
5	Store Clerks (60—151)	6,316	...	...	
17	Draughtsmen, Class II { 15 on old scale 150—250; 2 on revised scale 105—220 }	40,305	...	1,912	
19	Draughtsmen, Class III { 14 on old scale 80—200; 5 on revised scale 63—125 }	27,670	...	1,075	7,93,770
34	Tracers { 20 on old scale 40—80; 14 on revised scale 35—65 }	23,175	...	1,366	
25	Clerks { 6 on 150—225; 1 on 110—190; 1 on 100—150; 3 on 90—125; 8 on 75—115; 3 on 60—90; 1 on 60 fixed; 1 on 50—75; 1 on 40—60 }	39,168	...	...	
2	Caretakers { 1 on 120—200; 1 on 100—160 }	4,103	360	...	
19	Durwans { 3 on 20—30; 15 on 18—25; 1 on 17—22 }	5,220	...	...	
86	Peons { 13 on 17½—22; 2 on 16—20; 22 on 15—20; 13 on 15—18; 36 on 14—16½ }	17,298	...	329	

	Temporary.				
1	Divisional Accountant (150—350)	2,810	...	...	37,600
1	Head Clerk (150—200)	2,320	...	...	
2	Senior Accounts Clerks (75—125)	3,000	...	...	
8	Junior Accounts Clerks {2 on old scale 45—105; 6 on revised scale 40—100}	4,876	...	...	
2	Correspondence Clerks (40—125)	1,766	...	...	
1	Superior Draughtsman, Class II (150—250)	2,555	...	...	
1	Ordinary Draughtsman, Class III (80—200)	2,132	...	...	
2	Tracers (35—65)	894	...	...	
1	Duftry (17—22)	216	...	...	
5	Peons (14—16½)	876	...	...	
...	Lump provision for Overseers	15,750	...	600	
	44. STATIONERY AND PRINTING.				
	A. STATIONERY OFFICES.				
	Permanent.				
1	Head Clerk (200—250)	3,000	...	...	17,000
7	Clerks {2 on 100—200; 5 on 50—120}	10,012	...	...	
1	Packer (40—50)	600	...	...	
6	Warehousemen (25—30)	2,160	...	...	
1	Peon (17½—22)	264	...	...	
2	Coolies (20)	480	...	...	
	Temporary.				
4	Clerks {1 on 100—200; 3 on 50—120}	3,145	...	...	4,160
2	Warehousemen (25—30)	552	...	...	
2	Coolies (20)	456	...	...	
	D. GOVERNMENT PRESSES.				
	a. Central Press (including Maymyo Branch Press).				
	Permanent.				
290	Compositors {6 on 55—70; 4 on 50—65; 280 on piece rates}	1,14,880	...	...	
40	Distributors (Piece rates)	3,000	...	...	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
		Rs.	Rs.	Rs.	Rs.
	D. GOVERNMENT PRESSES—contd.				
	a. **Central Press (including Maymyo Branch Press)**—concld.				
	Permanent—concld.				
18	Machinemen {1 on 40—50; 17 on piece rates}	11,660	...	...	
10	Machine Feeders (on piece rates)	4,500	...	...	
11	Pressmen {10 on piece rates; 1 on 30—40}	4,080	...	...	
11	Inkers {10 on piece rates; 1 on 23}	2,676	...	...	
31	Binders {30 on piece rates; 1 on 30—40}	17,464	...	...	
11	Warehousemen {1 on 35—45; 10 on 25—30}	3,773	...	...	
2	Vandyke Assistants {1 on 100—140; 1 on 50—65}	2,440	...	...	
8	Draughtsmen (45—110)	8,455	...	...	
9	Litho Pressmen {3 on 35—50; 6 on 30—40}	4,293	...	...	
18	Wheelers (22)	4,752	...	...	
10	Section Holders (100—125)	14,743	180	...	
9	Assistant Section Holders (50—80)	7,441	180	...	
3	Assitant Type Store Keepers (50—80)	2,781	...	...	
1	Machine Foreman (100—125)	1,020	...	...	
1	Bindery Foreman (100—125)	1,500	...	...	
1	Litho Foreman (150—200)	2,400	600	...	
1	Litho Jemadar (45—110)	826	...	...	
1	Correction Checker (80—100)	1,200	...	...	3,35,000
1	Assistant Correction Checker (50—65)	780	...	...	
9	Galley Pressmen (22)	2,292	...	...	

No. (1)	Description. (2)	Pay. (3)	Special pay (4)	Fixed allowances. (5)	Total provision. (6)
		Rs.	Rs.	Rs.	Rs.
	I. PUBLICITY BOARD.				
	Permanent.				
2	Upper Division Clerks (100—230)	4,302	...	...	
2	Lower Division Clerks (60—125)	2,298	...	...	
1	Burmese Typist (60—125)	1,232	...	...	
1	Burmese Proof Reader and Typist (50—80)	960	...	...	10,500
1	Duftry (20—30)	304	...	...	
4	Peons (17½—22)	936	...	...	
	L. PETTY ESTABLISHMENTS.				
	a. Expenditure on village uplift in connection with economic development and improvement of rural areas.				
	Temporary.				
2	Organizers (150)	3,600	...	...	
2	Clerks (50)	1,200	...	...	5,140
2	Peons (14)	336	...	...	

APPENDIX 4.

STATEMENT SHOWING DETAILS OF OFFICERS AND ESTABLISHMENT FOR WHICH PROVISION HAS BEEN INCLUDED IN THE DEFENCE DEPARTMENT ESTIMATES 1939-40.

PART I.—OFFICERS.

8. FOREST.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
*1	Assistant Conservator of Forests ...	700	...	...	...	60	...	...	760	760

*For one month only.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
	H. SECRETARIAL STAFF OF THE GOVERNOR.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Permanent.									
1	Governor's Secretary	3,000	...	£ 13-6-8=178	165	120	...	...	3,463	41,553
	Temporary.									
*1	Officer on Special Duty	1,016	...	187	76	54	...	...	1,333	1,333
	I. COUNSELLORS.									
	Permanent.									
1	Counsellor	4,500	...	...	...	...	...	...	4,500	54,000
	O. SECRETARIAT FOR DEFENCE, ETC.									
	a. **Secretariat.**									
	Permanent.									
1	Secretary	2,150	250	£ 30=400	165	120	...	...	3,085	
1	Controller of Finance	1,350	200	£ 25=333	150	108	...	...	2,141	
1	Finance Department Representative ...	1,620	...	£ 30=400	165	...	...	...	2,185	
1	Under Secretary	750	150	£ 25=333	135	84	...	...	1,452	1,32,207
1	Assistant Secretary	800	...	...	...	...	...	...	800	
1	Registrar	600	...	...	...	...	...	...	600	
1	Confidential Assistant	440	50	...	...	...	...	...	490	
	Temporary.									
1	Deputy Secretary	1,200	200	£ 30=400	150	108	...	...	2.058	24,996
1	Officer on Special Duty	760	...	...	102	...	...	150	1,012	4,060
	b. **Defence Bureau.**									
	Temporary.									
1	Director	2,100	...	£ 13-6-8=178	165	120	...	...	2,563	
1	Deputy Director	915	310	...	...	150	...	300	1,675	57,240
1	[illegible]ence Officer, 1st Grade ...	325	75	...	...	38	...	75	513	

	T. GENERAL ESTABLISHMENTS.									
	***a*. Revenue, General and Judicial Establishments.**									
	Permanent.									
1	Deputy Commissioner	1,500	...	£30=400	150	...	...	...	2,050	
1	Burma Frontier Service Officer ...	*850	...	...	...	136	...	...	986	
1	Burma Frontier Service Officer ...	750	...	...	...	160	...	...	910	
1	Burma Frontier Service Officer ...	475	...	100	...	112	...	...	687	
1	Burma Frontier Service Officer ...	700	...	...	...	112	...	...	812	
1	Burma Frontier Service Officer ...	800	...	£25=333	...	200	...	...	1,333	
1	Burma Frontier Service Officer ...	1,150	100	...	...	60	...	...	1,310	
1	Burma Frontier Service Officer ...	1,150	...	...	...	140	...	...	1,290	
1	Burma Frontier Service Officer ...	475	...	125	...	160	...	...	760	
1	Burma Frontier Service Officer ...	1,250	...	£30=400	165	140	...	450	2,405	3,64,314
1	Burma Frontier Service Officer ...	850	...	...	...	136	...	...	986	
1	Burma Frontier Service Officer ...	800	100	£25=333	...	150	...	...	1,383	
1	Burma Frontier Service Officer ...	850	...	£25=333	...	140	...	...	1,323	
1	Burma Frontier Service Officer ...	1,200	...	...	...	140	...	...	1,340	
1	Burma Frontier Service Officer ...	850	...	...	...	...	...	...	850	
1	Burma Frontier Service Officer ...	750	...	...	...	...	...	...	750	
1	Burma Frontier Service Officer ...	1,900	...	...	150	140	...	...	2,190	
1	Burma Frontier Service Officer ...	800	...	...	...	...	...	...	800	
1	District Superintendent of Police ...	...	100	...	...	...	...	...	100	
	Temporary.									
1	Burma Frontier Service Officer ...	525	...	£15=200	...	192	...	...	917	7,836

24. POLICE.

	C. DISTRICT EXECUTIVE FORCE.									
	***a*. District Police.**									
	Permanent.									
1	District Superintendent of Police ...	1,200	...	£30=400	150	60	...	...	1,810	21,740

* For 14 days only.

27. ECCLESIASTICAL.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
	A. ECCLESIASTICAL ESTABLISHMENTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	***a.* Church of England.**									
	Permanent.									
1	Chaplain	1,050	...	£ 30=400	135	118	...	...	1,703	
1	Chaplain	700	...	£ 30=400	135	118	...	...	1,353	
1	Chaplain	575	...	£ 25=333	120	...	...	...	1,028	
1	Chaplain	575	...	£ 25=333	120	...	...	...	1,028	79,950
1	Chaplain	850	...	£ 30=400	135	118	...	...	1,503	
1	Chaplain	600	...	...	105	92	...	...	797	

28. EXTERNAL AFFAIRS.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
	A. POLITICAL AGENTS.									
	Permanent.									
1	Assistant Political Officer (Burma Frontier Service).	800	...	£ 25=333	...	...	...	...	1,133	13,796

31. MEDICAL.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
	A. MEDICAL ESTABLISHMENT.									
	***b.* District Medical Officers.**									
	Permanent.									
	Civil Surgeon	750	...	...	...	112	...	...	862	10,963

	B. HOSPITALS AND DISPENSARIES.									
	***c*. Mofussil Hospitals and Dispensaries.**									
	Permanent.									
1	Civil Assistant Surgeon	450	100	...	...	160	...	...	710	18,526
1	Civil Assistant Surgeon	450	75	...	...	60	...	...	585	
1	Civil Assistant Surgeon	240	50	...	...	24	...	...	314	

41. CIVIL WORKS.

	E. ESTABLISHMENT.									
	***d*. Executive Establishment.**									
	Permanent.									
1	Assistant Engineer [B.S.E. (Class II)] ...	520	...	...	...	160	...	...	680	22,464
1	Assistant Engineer [B.S.E.(Class II)] ...	520	...	...	...	...	...	...	520	
1	Assistant Engineer [B.S.E.(Class II)] ...	560	...	...	...	112	...	...	672	

48. FRONTIER FORCE—(A) EFFECTIVE CHARGES.

	A. SUPERINTENDENCE.									
	Permanent.									
1	Inspector-General	2,150	...	£ 13-6-8=178	165	120	...	...	2,613	68,353
1	Staff Officer	1,565	...	...	150	120	...	...	1,835	
1	Assistant Staff Officer	1,005	...	...	135	108	...	...	1,248	
	B. FRONTIER FORCE.									
	Permanent.									
1	Battalion Commandant	1,565	...	...	150	...	...	...	1,715	
1	Battalion Commandant	1,685	...	...	150	140	...	...	1,975	
1	Battalion Commandant	1,565	...	...	150	...	...	...	1,715	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Overseas pay. (5)	Burma allowance. (6)	Compensatory local allowance. (7)	House allowance. (8)	Other fixed allowances. (9)	Total each per month. (10)	Total provision. (11)
	B. FRONTIER FORCE—concld.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Permanent—concld.									
1	Battalion Commandant	1,565	...	...	150	...	...	...	1,715	
1	Battalion Commandant	1,685	...	...	150	...	...	...	1,835	
1	Battalion Commandant	1,825	...	...	150	...	...	...	1,975	
1	Assistant Commandant	1,165	...	...	135	...	...	...	1,300	
1	Assistant Commandant	975	...	...	120	...	...	...	1,095	
1	Assistant Commandant	855	...	...	120	...	...	...	975	
1	Assistant Commandant	1,005	...	...	135	140	...	...	1 280	
1	Assistant Commandant	1,015	...	...	135	140	...	...	1,290	
1	Assistant Commandant	1,165	...	...	135	140	...	...	1,440	
1	Assistant Commandant	1,055	...	...	135	140	...	...	1,330	
1	Assistant Commandant	1,005	...	...	135	140	...	...	1,280	
1	Assistant Commandant	975	...	...	120	140	...	...	1,235	
1	Assistant Commandant	1,415	...	...	135	...	...	...	1,550	
1	Assistant Commandant	760	...	...	105	...	...	...	865	
1	Assistant Commandant	855	...	...	120	...	...	...	975	
1	Assistant Commandant	760	...	...	105	...	...	...	865	
1	Assistant Commandant	975	...	...	120	200	...	...	1,295	
1	Assistant Commandant	1,005	...	...	135	200	...	...	1,340	
1	Assistant Commandant	1,415	...	...	135	200	...	...	1,750	
1	Assistant Commandant	1,055	...	...	135	140	...	...	1,330	
1	Assistant Commandant	1,165	...	...	135	230	...	150	1,680	5,83,678
1	Assistant Commandant	1,005	...	...	135	205	...	150	1,495	

1	Assistant Commandant	1,005	...	...	135	230	...	50	1,420	
1	Assistant Commandant	1,005	...	...	135	240	...	50	1,430	
1	Assistant Commandant	1,165	...	...	135	...	...	...	1,300	
1	Assistant Commandant	1,365	...	...	135	200	...	...	1,700	
1	Assistant Commandant	975	...	...	120	200	...	...	1,295	
1	Assistant Commandant	1,005	...	...	135	...	...	...	1,140	
1	Assistant Commandant	760	...	...	105	...	...	...	865	
1	Assistant Commandant	1,605	...	...	135	...	...	...	1,740	
1	Assistant Commandant	1,365	...	...	135	...	...	...	1,500	
1	Assistant Commandant	975	...	...	120	...	...	...	1,095	
1	Assistant Commandant	760	...	...	105	...	...	...	865	
1	Assistant Commandant	1,005	...	...	135	...	...	...	1,140	
1	Assistant Commandant	855	...	...	120	...	...	...	975	
1	Naib Commandant	300	...	...	...	...	...	...	300	
1	Naib Commandant	300	...	...	...	...	...	...	300	
1	Naib Commandant	300	...	...	...	...	...	...	300	
1	Deputy Commissioner of Police on Special Duty at Calcutta.	...	100	...	...	...	...	...	100	
	C. HOSPITAL CHARGES.									
	Permanent.									
1	Civil Assistant Surgeon	240	...	...	...	...	...	...	240	2,880
	Temporary.									
1	Civil Assistant Surgeon	400	...	...	...	...	...	270	670	7,575

PART II.—ESTABLISHMENT.

PART II.—ESTABLISHMENT.

5. LAND REVENUE.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	F. LAND RECORDS.				
	b. **District Charges.**	Rs.	Rs.	Rs.	Rs.
	Permanent.				
1	District Surveyor (50—2—70—3—85)	1,020	...	398	2,130
1	Revenue Surveyor (30—1—35—3/2—50—3/2—52—3/2—55)	360	...	148	
	Temporary.				
2	Chainman (12 fixed)	170	...	34	

6. EXCISE.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	B. DISTRICT EXECUTIVE ESTABLISHMENT.				
	Permanent.				
1	Deputy Inspector of Excise (100—140)	1,611	...	252	4,550
1	Sub-Inspector of Excise (50—3—80—4—100—5—120)	804	...	129	
1	Clerk (40—3—70—4—90—5—125)	864	...	129	
2	Excise Constables {Old scale 25, New scale 15—21}	480	...	84	

8. FOREST.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	C. ESTABLISHMENT.				
	Permanent.				
3	Rangers {120—10—150—10—200—15/2—275, 95—5—130—8—210—10—220}	4,940	...	780	20,773
6	Deputy Rangers (50—5/3—75)	4,260	420	649	
21	Foresters {25—1—35—2—45, 25—½—30—1—35}	8,220	...	1,291	
1	Durwan (14—16½)	168	...	36	

	Temporary.				
7	Range Peons (14—15)	1,188	...	237	1,427

20. GENERAL ADMINISTRATION.

	H. SECRETARIAL STAFF OF THE GOVERNOR.				
	Permanent.				
1	Cypher Assistant (400—20—600)	6,700	...	...	
1	Assistant (150—10—270—15—375)	2,805	...	...	
1	Assistant (100—5—150—10—240)	1,290	...	...	15,000
1	Stenographer (200—10—300)	2,630	...	...	
1	Clerk (50—4—130—5/2—140)	680	...	...	
4	Peons (17½—½/2—18—½—22)	864	...	...	
	O. SECRETARIAT FOR DEFENCE, ETC.				
	a. **Secretariat.**				
	Permanent.				
6	Superintendents {400—25—525 / 320—15—440}	32,494	...	...	
12	Upper Division Assistants {150—10—270—15—375 / 120—8—216—12—300}	33,895	...	...	
9	Lower Division Clerks {60—5—110—5—140—5—175 / 50—4—130—5/2—140}	9,220	...	...	
1	Stenographer (200—10—300)	2,400	...	...	
2	Steno-typists (100—5—150—10—240)	2,515	...	...	
6	Clerks {60—5—110—5—140—5—175 / 50—4—130—5/2—140}	5,302	540	...	
1	Record Keeper (60—5—110—5—140—5—175)	805	...	...	
5	Record Suppliers {25—1—45 / 22—½—28—1—36}	1,348	...	...	
1	Duftry (20—½—30—1—35)	270	...	...	1,06,600
2	Jemadars (25—1—30)	684	...	...	
13	Peons {17½—½—20—1/5—22 / 16—½—18—¼—20}	2,628	...	...	

* For seven months only.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	O. SECRETARIAT FOR DEFENCE, ETC.—concld.	Rs.	Rs.	Rs.	Rs.
	Office of the Finance Department Representative.				
	Permanent.				
1	Upper Division Assistant (150—10—270—15—375)	3,000	...	...	
1	Lower Division Clerk (60—5—110—5—140—5—175)	1,620	...	...	
1	Steno-typist (100—5—150—10—240)	1,838	...	...	
1	Peon (16—½—18—½—20)	192	...	...	
	Finance Branch (Ordnance).				
1	Superintendent (400—25—525)	8,614	...	...	
1	Upper Division Assistant (150—10—270—15—375)				
2	Lower Division Clerks (60—5—110—5—140—5—175)				
1	Peon (16—½—18—½—20)				
	Temporary.				
2	Superintendents {400—25—525 / 320—15—440}	10,980	...	...	10,900
5	Upper Division Assistants {150—10—270—15—375 / 120—8—216—12—300}				
3	Lower Division Clerks {60—5—110—5—140—5—175 / 50—4—130—5/2—140}				
	b. Defence Bureau.				
	Temporary.				
2	Intelligence Officers, 2nd Grade (175—10—295)	5,509	1,200	1,980	21,844
4	Intelligence Officers, 3rd Grade (75—4—135)	5,156	1,440	2,866	
1	Stenographer (100—4—140—8—180—10—200)	1,888	...	...	

1	Upper Division Clerk (70—3—100—5—125—8—165)	862	...		
2	Lower Division Clerks (40—2—56—3—80—5/3—90)	1,049	...	...	
2	Peons (16—½—2—18—½—20)	390	...	168 ...	
	T. GENERAL ESTABLISHMENTS.				
	a. **Revenue, General and Judicial Establishments.**				
	Permanent.				
3	Myoôks {200—10—300—25/4—325; 150—10—230—15/3—275}	9,700	600	768	11,068
2	Deputy Myoôks (150 each)	3,600	1,200	576	5,376
4	Chief Clerks (200—10—350)	13,840	600	2,064	
1	Stenographer (125—5—175)	1,849	...	296	
23	Clerks {40—3—70—4—90—5—125; 35—3/2—38—3—80}	24,562	1,080	4,367	
6	Interpreters {40—2—60; 25—1—30; 30—1—40}	3,407	...	720	
2	Kachin Interpreters (60—2—80)	1,920	...	...	
1	Chinese Interpreter (150 fixed)	1,800	...	...	
1	Duftry (18—2/2—25)	204	...	41	67,920
2	Mahouts (18—1—28)	504	...	96	
2	Coolies (15—1—18)	336	...	68	
11	Peons {15—½—18; 15—20; 14—16½}	2,196	...	520	
14	Muleteers (30 fixed) / (25 fixed)	4,860	...	930	
1	Mochi (33 fixed)	396	...	...	
1	Salutri (7 fixed)	84	...	...	

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	T. GENERAL ESTABLISHMENTS—concld.	Rs.	Rs.	Rs.	Rs.
	***a.* Revenue, General and Judicial Establishments—concld.**				
	Temporary.				
2	Camp Clerks (135 and 105)	2,880	...	...	11,760
2	Chinese Interpreters (95 each)	2,280	...	...	
2	Shan Interpreters (95 each)	2,280	...	...	
2	Wa Interpreters (80 each)	1,920	...	...	
1	Kachin Interpreter (80)	960	...	...	
6	Peons (20 each)	1,440	...	...	
* 3	Dâk Runners (17 fixed)	357	...	...	360
	***b.* Treasury Establishment.**				
	Permanent.				
2	Head Accountants {150—10—300 / 120—4—140}	3,441	...	800	12,610
1	Accountant (75—5—125)	981	...	157	
4	Assistant Accountants (45—5—70)	3,205	...	512	
1	Apprentice Assistant Accountant (35)	420	...	67	
1	Treasurer (70—3—100—5—125)	957	...	154	
2	Shroffs {28—1—36 / 22—½—28—1—36}	642	240	247	
1	Peon (14—18)	186	...	74	

U. SUBDIVISIONAL ESTABLISHMENTS.

Permanent.

20	Clerks {85—3—115, 60—2—80, 50—2—70, 40—3—70—4—90—5—125, 35—3/2—38—3—80}	18,217	1,560	6,158	75,580
14	Interpreters (60—2—80)	11,454	...	...	
21	*Taungôks* {120 fixed, 100 fixed, 80—5—120, 50—1—57—2—65, 60—2—80, 40—2—60, 14 to 19}	15,240	...	...	
1	*Kayaingôk* (80—5—120)	1,440	...	...	
1	Veterinary Assistant	...	150	72	
12	Dâk Runners (18 fixed)	1,080	...	...	
49	Peons {25 fixed, 22-8 fixed, 20 fixed, 18 fixed, 15—1/5—16—1/10—18, 14—½/3—15½—½/8—16½}	11,208	...	1,014	
7	*Chaungôks* (21 fixed)	1,764	...	...	
	Temporary.				
† 2	Clerks (20 fixed)	160	...	...	160

V. OTHER ESTABLISHMENTS.

c. Other Establishments.

Permanent.

3	Process Servers (16—½—20—½—24)	588	...	...	630

* For seven months only. † One Clerk for five months and the other for three months.

22. ADMINISTRATION OF JUSTICE.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowance. (5)	Total provision. (6)
		Rs.	Rs.	Rs.	Rs.
	F. CRIMINAL COURTS.				
	b. Other Magistrates.				
	Permanent.				
2	Clerks {40—3—70—4—90—5—125 / 35—$\frac{3}{2}$—38—3—80}	1,337	...	214	2,760
1	Peon (14—16$\frac{1}{2}$)	186	...	37	
3	Process Servers {20—$\frac{1}{2}$—24—$\frac{3}{4}$—30 / 16—$\frac{1}{3}$—20—$\frac{1}{2}$—24}	828	...	...	

24. POLICE.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowance. (5)	Total provision. (6)
	C. DISTRICT EXECUTIVE FORCE.				
	a. District Police.				
	Permanent.				
2	Inspectors of Police (175—10—295)	6,560	...	576	80,680
1	Court Prosecuting Sub-Inspector of Police (75—4—95—4—115—135)	1,620	...	239	
7	Sub-Inspectors of Police (75—4—95—4—115—135)	10,454	...	2,262	
1	Station Writer (45—$\frac{3}{2}$—60)	558	...	...	
26	Head Constables (40—$\frac{2}{5}$—45)	13,208	...	...	
146	Constables (21—30)	43,190	144	900	

1	Head Clerk (150—10—250)	3,000	...	[illegible]	8,307
4	Clerks (40—3—70—4—90—5—125)	3,319	240	509	
2	Peons (15—1—18—1—20)	402	...	48	
	E. VILLAGE POLICE.				
	Permanent.				
20	Head Constables (21—25)	5,496	...	...	41,880
137	Constables (20 fixed) (including 10 half-time Constables at Rs. 12 per mensem) ...	31,800	...	...	
21	Allowances to Chiefs at Rs. 17 to Rs. 24 per mensem	...	...	4,584	

PART II.—ESTABLISHMENT.

27. ECCLESIASTICAL.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
		Rs.	Rs.	Rs.	Rs.
	A. ECCLESIASTICAL ESTABLISHMENT.				
	a. **Church of England.**				
	Permanent.				
* 1	Clerk	360	...	...	4,850
24	Servants (6 to 25)	4,488	...	...	

28. EXTERNAL AFFAIRS.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	A. POLITICAL AGENTS.				
	Permanent.				
1	Head Clerk (40—3—70—4—90—5—125)	1,490	300	143	5,290
1	Clerk (40—3—70—4—90—5—125)	597	...	48	
1	Interpreter (60—2—80)	960	...	...	
3	Letter Carrriers (14—18)	534	...	53	
2	Mahouts (18 fixed)	408	...	...	
2	Peons (15—18)	408	...	40	

30. EDUCATION.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	D. GOVERNMENT SECONDARY SCHOOLS.				
	Permanent.				
2	Headmasters (100 fixed)	2,400	...	768	14,380
8	English Teachers {100 fixed, 60—4—80, 60—2—80}	7,210	...	2,310	
2	Chin Teachers (20—1—25)	600	...	...	
3	Assistant Chin Teachers (15—1—20)	660	...	...	

	G. GOVERNMENT PRIMARY SCHOOLS. *Permanent.*					
39	Ch Teacinhers {40—2—50 / 30—2—40 / 20—1—25}	11,894	24	...	17,350	
21	Assistant Chin Teachers (15—1—20)	5,031	...	...		
	M. INSPECTION. *Permanent.*					
3	Deputy Inspectors of Schools {175—5—225—10—275 / 140—5—180—5—220}	6,325	...	576	11,960	
2	Sub-Inspectors of Schools {80—5/2—120 / 65—3/2—80—4/2—100}	2,460	...	788		
2	Clerks {40—3—70—4—90 / 35—3/2—38—3—80}	990	...	229		
3	Peons (14—16)	522	...	69		

31. MEDICAL.

	A. MEDICAL ESTABLISHMENT. **b. District Medical Officers.** *Permanent.*				
1	Clerk (100—5/2—125)	1,500	...	...	1,807
1	Peon (15—½—18)	216	...	86	
	B. HOSPITALS AND DISPENSARIES. **c. Mofussil Hospitals and Dispensaries** *Permanent.*				
10	Sub-Assistant Surgeons {100—25/5—200—225—250 / 80—20/5—160—180—200}	12,494	360	4,066	24,874
1	Midwife (50—2—70)	495	...	158	
6	Compounders (25—5/5—50)	2,940	...	1,154	
2	Interpreters {25—1—30 / 60—2—80}	1,310	...	120	
2	Muleteers (35 and 26)	732	108	...	
1	Clerk (40—½—56)	480	...	230	
1	Peon (19 fixed)	228	...	...	

* Leave salary for three months.

31. MEDICAL—concld.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	B. HOSPITALS AND DISPENSARIES—concld.	Rs.	Rs.	Rs.	Rs.
	***i*. Travelling Dispensaries.**				
	Permanent.				
1	Sub-Assistant Surgeon (80—25/5—160—180—200)	960	...	483	1,443
	Temporary.				
1	Sub-Assistant Surgeon (80—25/5—160—180—200)	900	60	307	} 1,408
1	Compounder (23 fixed)	138	...	55	

32. PUBLIC HEALTH.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	A. PUBLIC HEALTH ESTABLISHMENT.				
	***c*. Vaccination.**				
	Permanent.				
1	Inspector of Vaccination (70—2½—120)	1,170	...	375	} 5,498
6	Vaccinators (30—1—50)	2,885	...	926	

34. VETERINARY.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	B. SUBORDINATE ESTABLISHMENT.				
	Permanent.				
2	Veterinary Assistants (50—3—80—4—120—10/3—150)	2,400	...	600	3,000

41. CIVIL WORKS.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowances. (5)	Total provision. (6)
	E. ESTABLISHMENT.				
	***d*. Executive Establishment.**				
	Permanent.				
6	Burma Subordinate Engineering Service, Grade I (120—5—180—8—220—10—290—20—350).	13,314	600	3,475	

8	Burma Subordinate Engineering Service, Grade II { 80—4—120—5—150 / 60—3—90—5—125 } ...	10,541	...	4,111	
1	Burma Subordinate Engineering Service, Old Grade (80—4—120—135—5—190—220—10—280).	1,870	...	596	
3	Senior Accounts Clerks (75—5—125)	4,500	...	1,900	
2	Junior Accounts Clerks (45—5—70—5—80—$\frac{5}{6}$—85—3—105)	2,040	...	654	44,896
1	Correspondence Clerk (40—3—70—4—90—5—125)	636	...	102	
1	Chin Interpreter (30—1—40)	480	...	...	
1	Tracer (35—65)	420	...	192	
4	Peons { 15—$\frac{1}{5}$—16—$\frac{1}{10}$—18 / 14—16$\frac{1}{2}$ }	732	...	306	
1	Allowance to the Clerk of the Assistant Superintendent, Kanpetlet	60	...	...	
	Temporary.				
3	Overseers (60—3—90—5—135)	2,290	...	613	2,903

48. FRONTIER FORCE—(A) EFFECTIVE CHARGES.

	A. SUPERINTENDENCE.				
	Permanent.				
1	Superintendent (350—20—450)	4,640	...	...	
7	Upper Division Clerks { 120—7$\frac{1}{2}$—180—10—230—15—260 / 95—5—165—10—215 }	17,401	1,982	...	
9	Lower Division Clerks { 60—3—90—4—110—$\frac{5}{6}$—125 / 50—2$\frac{1}{2}$—80—$\frac{5}{6}$—100 }	7,441	120	...	
2	Stenographers { 100—5—150—10—240 / 100—4—140—8—180—10—200 }	3,077	...	...	38,000
1	Record Supplier (25—1—35—$\frac{1}{2}$—40)	394	...	...	
1	Duftry (18—25)	240	...	...	
7	Peons (17$\frac{1}{2}$—22)	1,552	...	...	
	Temporary.				
*4	Lower Division Clerks (50—2$\frac{1}{2}$—10—$\frac{5}{6}$—100)	210	...	...	210
	B. FRONTIER FORCE.				
	Permanent.				
75	Subedars (100—10—170)	1,24,374	...	3,456	
141	Jemadars (60—5—75)	1,22,874	...	7,440	

* For one month only.

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowance. (5)	Total provision. (6)
	B. FRONTIER FORCE—concld.	Rs.	Rs.	Rs.	Rs.
	Permanent—concld.				
433	Havildars {33 fixed / 28 fixed}	1,59,468	...	29,429	
306	Naiks (24 fixed)	88,740	...	20,783	
6,777	Sepoys (14—2—16—2—18—2—20)	14,22,381	...	4,94,583	
36	Armourers {55—2—65 / 45—1—50 / 35—1—40}	18,749	...	3,001	24,81,199
3	Veterinary Subedars (100—10—170)	4,377	...	96	
9	Veterinary Jemadars (60—5—75)	7,860	...	432	
33	Mochis (25 fixed)	10,296	...	1,366	
71	Cooks (14—15)	12,324	...	2,128	
26	Dooly Bearers (14—15)	4,148	...	1,381	
5	Syces (18—20)	1,152	...	...	
1	Travelling Inspector of Small Arms (200—10—300—$\frac{50}{3}$—350)	2,631	...	...	
53	Clerks {150—10—250 / 40—3—70—4—90—5—125}	64,302	...	3,829	
6	Stenographers (125—5—175)	6,851	...	456	
6	Interpreters {60—2—80 / 30—2—50}	3,588	...	...	1,50,391
248	Transport Drivers (17 to 29)	53,148	...	11,106	
1	Mahout (20—1—25)	300	...	...	
1	Cooly (18—½—20)	240	...	...	
	Temporary.				
2	British Non-Commissioned Officers (300 each)	7,200	...	...	
11	Cooks (14 each)	1,848	...	1,106	

3	Mochis (23 each)	828		497	11,637
1	Clerk (35)	420	...	34	
3	Soldier Clerks (7-8)	240	...	...	
2	Interpreters (80 each)	1,920	...	...	3,806
2	Sepoy Interpreters (15)	120	...	...	
4	Lewis Gun Drivers (19 each)	912	...	546	
	C. HOSPITAL CHARGES.				
	Permanent.				
33	Sub-Assistant Surgeons {100—$\frac{25}{5}$—200—225—250 / 80—$\frac{20}{5}$—160—180—200}	48,727	1,010	10,745	
21	Compounders {25—$\frac{5}{2}$—50 / 20—$\frac{5}{5}$—40}	9,377	84	1,623	
4	Clerks {60—4—80 / 50—$\frac{2}{3}$—70}	3,046	...	58	77,817
1	Nurse-Midwife (75—5—100)	1,200	...	...	
2	Ward Assistants (25—1—30)	720	...	...	
3	Ward Orderlies (5—21)	565	...	...	
	Temporary.				
5	Sub-Assistant Surgeons {100—$\frac{25}{5}$—200—225—250 / 80—$\frac{20}{5}$—160—180—200}	9,260	...	7,718	16,978
	D. FOOD SUPPLY.				
	Permanent.				
15	Boatmen (19—20)	3,528	...	1,270	5,220

No. (1)	Description. (2)	Pay. (3)	Special pay. (4)	Fixed allowance. (5)	Total provision. (6)
	D. FOOD SUPPLY—concld.	Rs.	Rs.	Rs.	Rs.
	Temporary.				
* 10	Boatmen (19 each)	760	...	259	1,040
* 1	Interpreter (5)	20	...	...	
	E. PYAWBWE STUD FARM.				
	Permanent.				
1	Head Clerk (60)	...	720	...	1,300
1	Veterinary Assistant (48)	...	576	...	

* For four months only.

G.B.C.P.O.—No. 417, Def. Secy. and 542 & 633, F.D., 8-2-1939—360

BOOK 3.

GOVERNMENT OF BURMA

WAYS AND MEANS

BUDGET FOR 1939-40.

INCLUDING

DEBT, DEPOSIT AND REMITTANCE HEADS.

BOOK (3)

BURMA BUDGET FOR 1939-40.

RECEIPTS—NET. ABSTRACT.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Page	Estimates, 1939-40.
Rs.	Rs.			Rs.
1,26,25,280	38,54,000	(*a*) **Revenue Surplus brought down from Book 1.**		1,15,000
		DEBT, DEPOSIT AND REMITTANCE HEADS.		
...	...	**N. Public Debt**	4-5	...
51,15,765	89,43,000	**O. Unfunded Debt**	4-5	66,73,000
...	14,46,000	**P. Deposits and Advances**	8-9	...
4,88,003	7,48,000	**Q. Loans and Advances by Government**	14-15	14,21,000
		S. Remittances—		
5,90,708	3,00,000	I.—Remittances within Burma ...	16-17	67,000
18,102	...	II.—Remittances between England and Burma.	18-19	...
...	...	**T.—Transfers of Cash between England and Burma.**	18-19	...
62,12,578	1,14,37,000	TOTAL, RECEIPTS UNDER DEBT, DEPOSIT AND REMITTANCE HEADS.	...	81,61,000
...	40,34,000	*Deduct*.—Amount transferred to meet expenditure on interest free Advances and interest bearing Loans and Advances in Statement C. of Book 1.	9 & 15	35,89,000
62,12,578	74,03,000	(*b*) **Net Total under Debt, Deposit and Remittance Heads.**	...	45,72,000
2,00,00,000	2,78,93,000	* (*c*) **Opening Balance** ...	...	2,09,74,000
3,88,37,858	3,91,50,000	GRAND TOTAL, (*a*), (*b*) and (*c*) ...	...	2,56,61,000

* The Opening Balance for 1939-40, is based on the latest estimate available in the Finance Department. In addition to this, a net amount of 277 lakhs is likely to remain invested in Rangoon Port Trust Debentures, Government of India Securities and Treasury Bills on 31st March 1939.

BOOK (3)

BURMA BUDGET FOR 1939-40.

DISBURSEMENTS—NET. ABSTRACT.

Accounts, 1937-38.	Estimates, 1938-39.	Heads of Account.	Page	Estimates, 1939-40.
Rs.	Rs.			Rs.
...	...	(a) **Revenue Deficit brought down from Book 1.**		...
...	...	(b) **Capital Expenditure not debitable to Revenue.**		...
		DEBT, DEPOSIT AND REMITTANCE HEADS.		
57,59,000	...	**N. Public Debt**	4-5	...
...	...	**O. Unfunded Debt**	4-5	...
45,55,782	...	**P. Deposits and Advances**	8-9	45,32,000
...	...	**Q. Loans and Advances by Government**	14-15	...
		S. Remittances—		
...	...	I.—Remittances within Burma ...	16-17	...
...	...	II.—Remittances between England and Burma.	18-19	...
...	...	**T.—Transfers of Cash between England and Burma.**	18-19	...
1,03,14,782	...	(c) TOTAL, DISBURSEMENTS UNDER DEBT, DEPOSIT AND REMITTANCE HEADS.	...	45,32,000
*2,85,23,076	3,91,50,000	(d) **Closing Balance** ...	...	‡2,11,29,000
3,88,37,858	3,91,50,000	GRAND TOTAL (a), (b), (c) and (d) ...	...	2,56,61,000

* In addition to this, a sum of 100 lakhs was invested in Government of India Treasury Bills on 31st March 1938.

‡ In addition to this, a net amount of 337 lakhs is likely to remain invested in Rangoon Port Trust Debentures and Government of India Securities and Treasury bills on 31st March 1940.

DETAILS : BOOK (3).

RECEIPTS.

Accounts, 1937-38.	Budget Estimates, 1938-39.	Budget Estimates, NET, 1938-39.	Heads of Account.	Budget Estimates, 1939-40.	Budget Estimates, NET, 1939-40.
Rs.	Rs.	Rs.		Rs.	Rs.
			N. Public Debt.		
			A. DEBT RAISED IN BURMA—		
			II. Floating Debt :—		
90,00,000	50,00,000	...	Treasury Bills ...	50,00,000	...
...	...		III. Burma Debt to Government of India † :—	...	...
90,00,000	50,00,000	...	**Total, N. Public Debt** ...	50,00,000	...
			O. Unfunded Debt.		
1,47,70,073	1,56,00,000	+27,00,000	Post Office Savings Bank Deposits	1,50,55,000	+20,21,000
34,68,794	40,00,000	+38,00,000	Post Office Cash Certificates ...	35,00,000	+27,00,000
45,83,433	48,06,000	+24,55,000	State Provident Funds ...	45,90,00 0	+19,51,000
			Other Accounts :—		
	300	− 12,700	Railway Staff Benefit Fund ...	...	...
1,946	...	...	Cemetery Endowment Fund ...	1,000	+ 1,000
...	+ 700	+ 700	For rounding ...		
2,28,24,246	2,44,07,000	+89,43,000	**Total, O. Unfunded Debt** ...	2,31,46,000	+66,73,000

† Transferred to Revenue Section.

DETAILS : BOOK (3).

DISBURSEMENTS.

Accounts, 1937-38.	Budget Estimates, 1938-39.	Heads of Account.	Budget Estimates, 1939-40.
Rs.	Rs.		Rs.
		N. Public Debt.	
		A. DEBT RAISED IN BURMA—	
		II. Floating Debt :—	
90,00.000	50,00,000	Treasury Bills	50,00,000
57,59,000	...	III. Burma Debt to Government of India † :—	...
1,47,59,000	50,00,000	**Total, N. Public Debt** ...	50,00,000
		O. Unfunded Debt.	
1,29,33,397	1,29,00,000	Post Office Savings Bank Deposits ...	1,30,34,000
2,64,111	2,00,000	Post Office Cash Certificates	8,00,000
*44,88.321	23,51,000	State Provident Funds	26,39,000
		Other Accounts :—	
22,652	13,000	Railway Staff Benefit Fund	...
...	...	Cemetery Endowment Fund	...
1,77,08,481	1,54,64,000	**Total, O. Unfunded Debt** ...	1,64,73,000

† Transferred to Revenue Section.
* Includes Rs. 20,84,969 paid to the Burma Railway Board.

DETAILS : BOOK (3).

RECEIPTS.

Accounts, 1937-38.	Budget Estimates, 1938-39.	Budget Estimates, NET, 1938-39.	Heads of Account.	Budget Estimates, 1939-40.	Budget Estimates, NET, 1939-40.
Rs.	Rs.	Rs.	**P. Deposits and Advances.**	Rs.	Rs.
			(A) RESERVE FUNDS.		
4,17,403	3,86,000	+ 3,86,000	Depreciation Reserve Fund—Railways.	2,69,200	+2,69,200
1,87,000	1,87,000	− 4,02,000	Renewals Reserve Fund—Posts and Telegraphs.	1,87,000	−2,92,000
			(A) SINKING FUNDS.		
1,12,37,405	...	...	Appropriation for Reduction or Avoidance of Debt.†	...	...
			(B) RESERVE FUNDS.		
71,000	25,000	+ 25,000	Post Office Cash Certificate Bonus Fund.	1,44,000	+1,44,000
...	...	...	Road Fund *	...	...
...	...	...	Fund for Economic Development and Improvement of Rural Areas.*	...	...
...	...	...	Fund for Development of Civil Aviation.*	...	...
...	...	...	General Police Fund ‡ ...	...	...
			(C) OTHER DEPOSIT ACCOUNTS.		
			Deposits of Local Funds :—		
93,30,348	98,00,000	+ 3,53,000	District Funds	99,60,000	− 30,000
52,09,395	52,40,000	− 2,20,000	Municipal Funds ...	51,60,000	−1,50,000
1,19,703	1,20,000	− 20,000	Cantonment Funds ...	1,20,000	−10,000
63,68,172	63,40,000	− 3,70,000	Other Funds ...	64,60,000	−1,10,000
3,29,40,426	2,20,98,000	−2,48,000	**Carried over, P. Deposits and Advances.**	2,23,00,200	−1,78,800

† Transferred to Revenue Section.
* *Pro forma* accounts only now maintained.
‡ Since abolished.

DETAILS : BOOK (3).

DISBURSEMENTS.

Accounts, 1937-38.	Budget Estimates, 1938-39.	Heads of Account.	Budget Estimates, 1939-40.
Rs.	Rs.		Rs.
		P. Deposits and Advances.	
		(A) RESERVE FUNDS.	
33,75,000	...	Depreciation Reserve Fund—Railways † ...	...
68,235	5,89,000	Renewals Reserve Fund—Posts and Telegraphs	4,79,000
		(A) SINKING FUNDS.	
10,04,608	...	Appropriation for Reduction or Avoidance of Debt.†	...
		(B) RESERVE FUNDS.	
...	...	Post Office Cash Certificate Bonus Fund ...	...
...	...	Road Fund *	...
...	...	Fund for Economic Development and Improvement of Rural Areas *.	...
...	...	Fund for Development of Civil Aviation * ...	...
...	...	General Police Fund ‡	...
		(C) OTHER DEPOSIT ACCOUNTS.	
		Deposits of Local Funds :—	
97,91,170	94,47,000	District Funds	99,90,000
55,23,571	54,60,000	Municipal Funds	53,10,000
1,30,755	1,40,000	Cantonment Funds	1,30,000
65,62,651	67,10,000	Other Funds	65,70,000
2,64,55,990	2,23,46,000	**Carried over, P. Deposits and Advances.**	2,24,79,000

† Transferred to Revenue Section.
* *Pro forma* accounts only now maintained.
‡ Since abolished.

DETAILS: BOOK (3)

RECEIPTS.

Accounts, 1937-38.	Budget Estimates, 1938-39.	Budget Estimates, NET, 1938-39.	Heads of Account.	Budget Estimates, 1939-40.	Budget Estimates, NET, 1939-40.
Rs.	Rs.	Rs.		Rs.	Rs.
3,29,40,426	2,20,98,000	– 2,48,000	**Brought forward, P. Deposits and Advances.**	2,23,00,200	– 1,78,800
			Departmental and Judicial Deposits :—		
3,56,60,895	3,80,00,000	...	Civil Deposits ...	3,75,00,000	...
3,36,84,271	3,32,29,000	– 38,000	Other Deposits ...	3,30,64,000	– 42,000
...	11,000	...	Other Accounts ...	11,000	...
45,92,860	43,64,000	+ 17,34,000	Advances Repayable	45,31,400	+ 17,31,400
23,163	13,000	...	Permanent Advances ...	13,000	...
16,336	13,000	– 4,000	Accounts with Foreign Governments and Indian States.	22,000	...
1,78,87,772	2,00,00,000	...	Accounts with India ...	1,73,00,000	...
63,17,441	58,00,000	...	Accounts between Burma and the Burma Railways.	54,00,000	...
72,739	75,000	...	Accounts with the Reserve Bank	1,00,000	...
6,50,55,758	5,97,60,000	+ 1,000	SUSPENSE :—Suspense Accounts ...	7,80,67,000	– 60,43,000
2,77,55,765	2,78,00,000	...	Cheques and Bills	2,84,00,000	...
5,18,843	4,02,000	+ 1,000	Departmental and Similar Accounts	2,01,000	...
54,089	...	...	Exchange on Remittance Accounts	...	...
41,326	...	...	Miscellaneous	...	...
			For rounding	+ 400	+ 400
22,46,21,684	21,15,65,000	+ 14,46,000	**Total, P. Deposits and Advances.**	22,69,10,000	– 45,32,000

DETAILS : BOOK (3).

DISBURSEMENTS.

Accounts, 1937-38.	Budget Estimates, 1938-39.	Heads of Account.	Budget Estimates, 1939-40.
Rs.	Rs.		Rs.
2,64,55,990	2,23,46,000	**Brought forward, P. Deposits and Advances**	2,24,79,000
		Departmental and Judicial Deposits :—	
3,54,46,557	3,80,00,000	Civil Deposits	3,75,00,000
3,35,66,599	3,32,67,000	Other Deposits	3,31,06,000
...	11,000	Other Accounts	11,000
45,60,586	26,30,000	Rs. 44,22,000 Advances Repayable Rs. 45,19,000 *Deduct*—Amount shown as voted in Statement Rs 17,92,000 C of Book 1. Rs. 17,19,000	28,00,000
23,645	13,000	Permanent Advances	13,000
16,662	17,000	Accounts with Foreign Governments and Indian States.	22,000
1,78,73,260	2,00,00,000	Accounts with India	1,73,00,000
63,26,805	58,00,000	Accounts between Burma and the Burma Railways.	54,00,000
68,148	75,000	Accounts with the Reserve Bank	1,00,000
7,50,79,553	5,97,59,000	SUSPENSE :—Suspense Accounts	8,41,10,000
2,77,80,235	2,78,00,000	Cheques and Bills	2,84,00,000
2,85,646	4,01,000	Departmental and Similar Accounts ...	2,01,000
54,089	...	Exchange on Remittance Accounts	...
*16,39,691	...	Miscellaneous	...
...	...	For rounding	...
22,91,77,466	21,01,19,000	**Total, P. Deposits and Advances** ...	23,14,42,000

* Excludes 12,06,860 shown on page 14 under "*Deduct*—Amount of recoveries of pre-Separation Loans and Advances transferred to the head "XLI. Extraordinary Receipt" in Book I.

DETAILS : BOOK (3).

RECEIPTS.

Accounts, 1937-38.	Budget Estimates, 1938-39.	Budget Estimates, NET, 1938-39.	Heads of Account.	Budget Estimates, 1939-40.	Budget Estimates, NET, 1939-40.
Rs.	Rs.	Rs.		Rs.	Rs.
			Q. Loans and Advances by Government.		
			Loans to the Burma Railway Board:—		
10,00,000	...	...	(1) Burma Railway Board's share of the Burma debt to India.	...	...
1,86,072	...	−4,77,000	(2) Loans to the Burma Railway Board on Capital Account.	3,07,000	...
18,50,000	...	...	(3) Loans to the Burma Railway Board on Revenue Account.	...	...
30,36,072	...	−4,77,000	Total, Loans to the Burma Railway Board.	3,07,000	...
			Loans to the Federated Shan States:—		
4,608	...	...	(1) Share of Burma debt to India ascribed to the Federal Fund of the Federated Shan States.	...	...
...	...	...	(2) Other Loans to the Federal Fund of the Federated Shan States.	...	...
4,608	...	...	Total, Loans to the Federated Shan States.	...	...
			Loans to Agriculturists, Co-operative Societies, Municipalities, etc.—		
80,169	56,950	+ 6,950	Loans to Municipalities ...	47,050	− 42,950
2,717	6,680	+ 6,680	Loans to District and other Local Fund Committees.	4,820	+ 4,820
4,737	4,700	+ 700	Loans to Land-holders and other notabilities.	4,100	+ 2,100
			Advances to Cultivators :—		
			(1) Advances under the Agriculturists' Loans Act—		
6,73,540	2,400	+ 400	(i) Areas specified in Part I of the 2nd Schedule in the Government of Burma Act, 1935.	1,600	+ 100
1,168	5,39,000	+ 1,39,000	(ii) Other areas ...	5,35,500	+ 1,35,500
7,62,331	6,09,730	+ 1,53,730	Carried over, Loans to Agriculturists, Co-operative Societies, Municipalities, etc. -	5,93,070	+ 99,570

DETAILS : BOOK (3).

DISBURSEMENTS.

Accounts, 1937-38.	Budget Estimates, 1938-39.	Heads of Account.	Budget Estimates, 1939-40.
Rs.	Rs.		Rs.
		Q. Loans and Advances by Government.	
		Loans to the Burma Railway Board :—	
1,86,072	4,77,000	(2) Loans to the Burma Railway Board on Capital Account.	3,07,000
18,50,000	...	(3) Loans to the Burma Railway Board on Revenue Account.	...
20,36,072	4,77,000	Total, Loans to the Burma Railway Board ...	3,07,000
		Loans to the Federated Shan States :—	
...	...	(1) Share of Burma debt to India ascribed to the Federal Fund of the Federated Shan States.	...
...	...	(2) Other Loans to the Federal Fund of the Federated Shan States.	...
...	...	Total, Loans to the Federated Shan States	...
		Loans to Agriculturists, Co-operative Societies, Municipalities, etc.—	
11,110	50,000	Loans to Municipalities	90,000
...	...	Loans to District and other Local Fund Committees.	...
1,985	4,000	Loans to Land-holders and other notabilities	2,000
		Advances to Cultivators :—	
		(1) Advances under the Agriculturists' Loans Act—	
2,400	2,000	(i) Areas specified in Part I of the 2nd Schedule in the Government of Burma Act, 1935.	1,500
3,97,093	4,00,000	(ii) Other areas	4,00,000
4,12,588	4,56,000	Carried over, Loans to Agriculturists, Co-operative Societies, Municipalities, etc.—	4,93,500

DETAILS : BOOK (3).

RECEIPTS.

Accounts, 1937-38	Budget Estimates, 1938-39.	Budget Estimates, NET, 1938-39.	Heads of Account.	Budget Estimates, 1939-40.	Budget Estimates NET, 1939-40.
Rs.	Rs.	Rs.		Rs.	Rs.
7,62,331	6,09,730	+1,53,730	Brought forward, Loans to Agriculturists, Co-operative Societies, Municipalities, etc.—	5,93,070	+ 99,570
7,626	9,000	+ 7,000	(2) Loans under the Land Improvement Loans Act.	9,500	+ 7,500
1,39,809	...	...	(3) Advances to Cultivating Tenants of Government Estates.	1,63,000	− 22,000
1,48,047	1,31,100	− 5,68,900	(4) Loans to Agricultural Credit Societies.	2,20,500	− 79,500
...	...	...	(5) Loans to Land Mortgage Banks.	..	...
...	...	...	(6) Other Advances	...	...
...	800	+ 800	Regimental and other Loans (Defence) : —	...	...
			Miscellaneous Loans and Advances :—		
69,573	5,000	...	(1) Loans to Local Bodies (other than Loans under the Local Authorities Loans Act)—	30,000	...
...	1,340	+ 1,340	(2) Loans to Co-operative Societies (other than Agricultural Credit Societies) and Weavers.	9,690	− 90,310
...	300	− 700	(3) Loans to Fishermen ...	1,000	− 2,000
13,147	6,770	+ 6,770	(4) Other Advances	7,190	+ 7,190
	− 40	− 40	For rounding	+ 50	− 450
11,40,533	7,64,000	− 4,00,000	Total, Loans to Agriculturists, Co-operative Societies, Municipalities, etc.—	10,34,000	− 80,000

DETAILS : BOOK (3).

DISBURSEMENTS.

Accounts, 1937-38.	Budget Estimates, 1938-39.	Heads of Account.	Budget Estimates, 1939-40.
Rs.	Rs.		Rs.
4,12,588	4,56,000	Brought forward, Loans to Agriculturists, Co-operative Societies, Municipalities, etc.—	4,93,500
260	2,000	(2) Loans under the Land Improvement Loans Act.	2,000
...	...	(3) Advances to Cultivating Tenants of Government Estates.	1,85,000
1,15,040	7,00,000	(4) Loans to Agricultural Credit Societies ...	3,00,000
...	...	(5) Loans to Land Mortgage Banks ...	...
...	..	(6) Other Advances	...
2,000	...	Regimental and other Loans (Defence) :—	...
		Miscellaneous Loans and Advances :—	
74,000	5,000	(1) Loans to Local Bodies (other than Loans under the Local Authorities Loans Act).	30,000
...	...	(2) Loans to Co-operative Societies (other than Agricultural Credit Societies) and Weavers.	1,00,000
...	1,000	(3) Loans to Fishermen	3,000
...	...	(4) Other Advances	...
...	...	For rounding	+ 500
6,03,888	11,64,000	Total, Loans to Agriculturists, Co-operative Societies, Municipalities, etc.—	11,14,000

DETAILS : BOOK (3).

RECEIPTS.

Accounts, 1937-38.	Budget Estimates, 1938-39.	Budget Estimates, NET, 1938-39.	Heads of Account.	Budget Estimates, 1939-40.	Budget Estimates, NET, 1939-40.
Rs.	Rs.	Rs.		Rs.	Rs.
			Loans to Government Servants.		
			House-Building Advances :—		
2,27,796	1,75,000	-55,000	(1) Civil Department ...	2,07,800	+7,800
19,278	14,700	-5,300	(2) Posts and Telegraphs Department.	10,000	-5,200
1,863	4,000	-26,000	(3) Defence Services ...	2,110	-25,590
			Advances for Purchase of Motor-cars :—		
2,44,959	2,00,000	-50,000	(1) Civil Department ...	1,92,000	+42,000
7,476	6,000	-6,000	(2) Posts and Telegraphs Department.	7,500	+2,500
5,594	40,000	+1,000	(3) Defence Services ...	25,200	-9,350
			Advances for Purchase of other Conveyances :—		
2,810	3,000	+1,000	(1) Civil Department ...	1,000	-1,000
73	100	+100	(2) Posts and Telegraphs Department.	..	-400
691	1,000	...	(3) Defence Services ...	80	-970
			Passage Advances :—		
13,870	16,000	+1,000	(1) Civil Department ..	9,000	-1,000
...	...	...	(2) Posts and Telegraphs Department.	400	-320
...	...	-1,000	(3) Defence Services ...	1,180	+1,180
			Other Advances :—		
404	500	...	(1) Civil Department ...	1,000	-1,000
...			(2) Posts and Telegraphs Department.	...	...
...			(3) Defence Services ...	...	...
...	-300	-800	For rounding ...	-270	-650
5,24,814	4,60,000	-1,41,000	Total, Loans to Government Servants.	4,57,000	+8,000
47,06,027	12,24,000	-10,18,000	**Total, Q. Loans and Advances by Government.**	17,98,000	-72,000
*12,06,860	4,76,000	+17,66,000	*Deduct*—Amount of recoveries of pre-Separation Loans and Advances transferred to the head "XLI. Extraordinary Receipts" in Book I.	3,77,000	+14,93,000
34,99,167	7,48,000	+7,48,000	**Net Total, Q. Loans and Advances by Government.**	14,21,000	+14,21,000

* This amount appears in the Civil Accounts under "Miscellaneous" subordinate to "P. Deposits and Advances."

DETAILS : BOOK (3).

DISBURSEMENTS.

Accounts, 1937-38.	Budget Estimates, 1938-39.	Heads of Account.	Budget Estimates, 1939-40.
Rs.	Rs.		Rs
		Loans to Government Servants.	
		House-Building Advances :—	
1,14,838	2,30,000	(1) Civil Department	2,00,000
5,000	20,000	(2) Posts and Telegraphs Department ...	15,200
...	30,000	(3) Defence Services	27,700
		Advances for Purchase of Motor-cars :—	
1,85,526	2,50,000	(1) Civil Department	1,50,000
8,500	12,000	(2) Posts and Telegraphs Department ...	5,000
39,500	39,000	(3) Defence Services	34,550
		Advances for Purchase of other Conveyances :—	
3,984	2,000	(1) Civil Department	2,000
...	...	(2) Posts and Telegraphs Department ...	400
447	1,000	(3) Defence Services	1,050
		Passage Advances :—	
11,740	15,000	(1) Civil Department	10,000
1,333	...	(2) Posts and Telegraphs Department ...	720
...	1,000	(3) Defence Services	...
		Other Advances :—	
336	500	(1) Civil Department	2,000
...	...	(2) Posts and Telegraphs Department ...	...
...	...	(3) Defence Services	...
	+500	For rounding	+380
3,71,204	6,01,000	Total, Loans to Government Servants ...	4,49,000
30,11,164	22,42,000	**Total, Q. Loans and Advances by Government.**	18,70,000
	22,42,000	*Deduct*—Amount shown as voted in Statement C of Book I.	18,70,000
30,11,164	...	**Net Total, Q. Loans and Advances by Government,**	...

DETAILS : BOOK (3).

RECEIPTS.

Accounts, 1937-38.	Budget Estimates, 1938-39.	Budget Estimates, NET, 1938-39.	Heads of Account.	Budget Estimates, 1939-40.	Budget Estimates NET, 1939-40.
Rs.	Rs.	Rs.		Rs.	Rs.
			S. Remittances.		
			I.—REMITTANCES WITHIN BURMA.		
7,76,21,378	4,30,00,000	+3,00,000	Money Orders :—Inland Money Orders (Postal).	4,37,00,000	+50,000
16,77,42,070	17,43,00,000	...	Cash Remittances and adjustments between officers rendering accounts to the same Accountant-General or Comptroller.	16,78,06,500	+17,000
			Remittance by Bills :—		
45,36,900	46,00,000	...	Supply Bills—Local Supply Bills	56,80,000	...
26,72,218	27,00,000	...	Remittance Transfer Receipts (Local).	25,20,000	...
7,93,458	4,80,000	...	Adjusting Account between Burma and the Federated Shan States.	*7,80,000*	...
9,67,58,778	57,87,000	...	Exchange Account between Civil and Posts and Telegraphs, *i.e.* Net receipts by Civil Treasuries from Posts and Telegraphs.	28,54,000	...
1,48,45,494	1,40,15,000	...	Exchange Account between Civil and Defence Services *i.e.* Net withdrawals from Civil Treasuries by Defence Services.	1,33,18,000	...
763	...	...	Exchange Account between Posts and Telegraphs and Defence Services.	1,000	...
...	...	...	For rounding	500	...
36,49,71,059	24,48,82,000	+3,00,000	TOTAL, I. REMITTANCES WITHIN BURMA.	23,66,60,000	7 + 6,000

DETAILS: BOOK (3).

DISBURSEMENTS:

Accounts, 1937-38.	Budget Estimates, 1938-39.	Heads of Account.	Budget Estimates, 1939-40.
Rs.	Rs.		Rs.
		S. Remittances.	
		I.—REMITTANCES WITHIN BURMA.	
7,70,61,205	4,27,00,000	Money Orders :— Inland Money Orders (Postal)	4,36,50,000
16,76,88,896	17,43,00,000	Cash Remittances and adjustments between officers rendering accounts to the same Accountant-General or Comptroller.	16,77,89,500
		Remittance by Bills :—	
45,81,900	46,00,000	Supply Bills—Local Supply Bills	56,80,000
26,93,442	27,00,000	Remittance Transfer Receipts (Local) ...	25,20,000
7,89,121	4,80,000	Adjusting Account between Burma and the Federated Shan States.	7,80,000
9,67,44,463	57,87,000	Exchange Account between Civil and Posts and Telegraphs, *i.e.* Net payments into Civil Treasuries by Posts and Telegraphs.	28,54,000
1,48,20,561	1,40,15,000	Exchange Account between Civil and Defence Services, *i.e.* Net issues from Civil Treasuries to Defence Services.	1,33,18,000
763	...	Exchange Account between Posts and Telegraphs and Defence Services.	1,000
		For rounding	500
36,43,80,351	24,45,82,000	TOTAL, I. REMITTANCES WITHIN BURMA ...	23,65,93,000

DETAILS : BOOK (3).

RECEIPTS.

Accounts, 1937-38.	Budget Estimates, 1938-39.	Budget, Estimates, NET, 1938-39.	Heads of Account.	Budget Estimates, 1939-40.	Budget Estimates NET, 1939-40.
Rs.	Rs.	Rs.		Rs.	Rs.
			II.—REMITTANCES BETWEEN ENGLAND AND BURMA.		
			Remittance Account between England and Burma :—		
			(Rupee and Sterling Account.)		
			A.—Accounts with the Secretary of State :—		
16,13,357	18,32,000	...	I.—Items adjustable in Burma	20,75,000	...
8.26,304	6,07,000	...	II.—Items adjustable in England	6,62,000	...
			B.—Accounts with the High Commissioner :—		
71,45,095	76,66,000	..	I.—Items adjustable in Burma	70,58,000	...
19,649	88,000	...	II —Items adjustable in England	48,000	...
96,04,405	1,01,93,000	...	TOTAL, II. REMITTANCES BETWEEN ENGLAND AND BURMA.	98,43,000	...
37,45,75,464	25,50,75,000	+3,00,000	**Total, S. Remittances ...**	24,65,03,000	+67,000
			T.—Transfers of Cash between England and Burma (Rupee and Sterling Accounts).		
87,73,333	88,71,000	...	Remittances through the Reserve Bank.	87,63,000	...
	...	...	Other Miscellaneous Transfers ...	...	...
87,73,333	88,71,000	...	**Total, T. Transfer of Cash between England and Burma.**	87,63,000	...

DETAILS : BOOK (3)

DISBURSEMENTS.

Accounts, 1937-38.	Budget Estimates, 1938-39.	Heads of Account.	Budget Estimates, 1939-40.
Rs.	Rs.		Rs.
		II.—REMITTANCES BETWEEN ENGLAND AND BURMA.	
		Remittance Account between England and Burma :—	
		(Rupee and Sterling Account.)	
		A.—Accounts with the Secretary of State :—	
16,13,355	18,32,000	I.—Items adjustable in Burma ...	20,75,000
8,08,224	6,07,000	II.—Items adjustable in England ...	6,62,000
		B.—Accounts with the High Commissioner :—	
71,45,095	76,66,000	I.—Items adjustable in Burma ...	70,58,000
19,629	88,000	II.—Items adjustable in England ...	48,000
95,86,303	1,01,93,000	TOTAL, II. REMITTANCES BETWEEN ENGLAND AND BURMA.	98,43,000
37,39,66,654	25,47,75,000	Total, S. Remittances ...	24,64,36,000
		T.—Transfers of Cash between England and Burma (Rupee and Sterling Accounts).	
87,73,333	88,71,000	Remittances through the Reserve Bank ...	87,63,000
...	...	Other Miscellaneous Transfers	...
87,73,333	88,71,000	**Total, T. Transfer of Cash between England and Burma.**	87,63,000

TABLE I.

Statement showing particulars of guarantees given by the Government of Burma in respect of loans, debentures, etc. issued by Local Authorities and other institutions.

Nature of guarantee.	Principal liability originally guaranteed.	Principal liability repaid by institution guaranteed up to 1st February 1939.	Principal liability outstanding.
	Rs.	Rs.	Rs.
1. Principal and interest of Pegu District Central Co-operative Bank, Limited debentures for Rs. 4,00,000 issued in April 1936 at 3¾ per cent redeemable by annual drawings of Rs. 20,000.	4,00,000	40,000	3,60,000

TABLE II.

Statement showing Interest-bearing Obligations of the Government of Burma outstanding at the close of each financial year.

(In lakhs of Rupees.)

—	Balance on 1st April 1938.	Balance on 31st March 1939.	Balance on 31st March 1940.
(1)	(2)	(3)	(4)
Intererst-bearing Obligations :—			
Loans :—			
(i) Debt to the Government of India	5017·90	4968·55	4917·60
(ii) Treasury Bills	...	...	...
(iii) Ways and Means Advances ...	...	...	...
Other Obligations :—			
Post Office Savings Banks ...	227·41	(a)247·28	(b)267·49
Post Office Cash Certificates ...	32·05	(a)62·15	(b)89·15
State Provident Funds, etc. ...	175·92	(a)186·94	(b)199·18
Renewals Reserve Fund (Posts and Telegraphs).	24·53	(a)20·70	(b)17·78
Sums deemed to be owing to the Railway Board on account of :—			
Depreciation Reserve Fund (Railways)	118·75	92·24	64·93
State Railway Provident Funds ...	205·92	195·93	185·21
Railway Staff Benefit Fund ...	·15	·01	·01
Total, Loans ...	5017·90	4968·55	4917·60
Total, Other Obligations ...	784·73	805·25	823·75
Total, Interest-bearing Obligations ...	5802·63	5773·80	5741·35
Interest-yielding Assets :–			
Capital deemed to be owing by the Burma Railway Board.	3459·13	3454·13	3444·13
Capital advanced to other Commercial Departments.	207·19	(a)204·96	(b)203·63
Liability to Burma for share of Debt by Federated Shan States.	113·72	138·90	114·47
Investment of Surplus cash balance ...	100·00	(a)277·00	(b)337·00
Other Interest-bearing Loans :—			
Loans to Agriculturists, Co-operative Societies, Municipalities, etc.	49·73	(a)49·66	(b)50·46
Loans to Government Servants ...	7·04	(a)6·42	(b)6·34
Total, Interest-yielding Assets ...	3936·81	4131·07	4156·03
Cash in Treasuries and Banks ...	285·23	209·74	211·29
Total Assets ...	4222·04	4340·81	4367·32
Balance of total Interest-bearing Obligations not covered by above assets.	1580·59	1432·99	1374·03

(a) Approximate. (b) Estimate.

The Federated Shan States make a contribution towards the annuity paid by Burma in respect of the debt to India This contribution is a varying sum, depending on the percentage of certain Burma revenues which the Federated Shan States receive in any year. The contributions amounted to :—

	Int.	Prinpl.	Total.
in 1937-38 ...	4·08	1·09	5·17
in 1938-39 (approximate)	4·74	6·18	10·92
in 1939-40 (estimate) ...	4·21	1·24	5·45

TAB

Pro forma ACCOUNT

Fund.	1938-39 (Revised Estimates). Opening Balance 1st April 1938.	Receipts.	Expenditure.	Closing Balance 31st March 1939.
	Rs.	Rs.	Rs.	Rs.
1. Road Development Fund	26,09,989	12,64,273	18,07,000	20,67,262
2. Civil Aviation Development Fund ...	15,000	53,750	...	68,750
3. Economic Development and Improvement of Rural Areas Fund.	5,82,102	...	2,75,449	3,06,653
4. Agricultural Research Fund (Total) ...	50,331	...	20,000	30,331
(*a*) Marketing Scheme	*39,131*	...	*20,000*	*19,131*
(*b*) Sugar-cane beetle Scheme ...	*11,200*	...	...	*11,200*
5. Cotton Cess Fund	...	11,000	11,000	...
6. Sugar Excise Fund	12,170	...	12,170	...

LE III.

OF DEVELOPMENT FUNDS.

1939-40 (Budget Estimates).			
Receipts.	Expenditure.	Closing Balance 31st March 1940.	Remarks.
Rs.	Rs.	Rs.	
12,75,000	13,46,800	19,95,462	Receipts calculated at one-fourth of Motor Spirit Duty.
62,500	...	1,31,250	
...	2,30,508	76,145	Grant made by the Government of India.
...	19,131	11,200	Grant made by Imperial Council of Agricultural Research.
...	*19,131*	...	
...	...	*11,200*	
11,000	11,000	...	Receipts derived from the collection of Cess on Cotton under the Cotton Cess Act. Expenditure on Cotton Research Scheme is sanctioned by the Burma Cotton Committee.
...	...	...	Grant made by the Government of India. Expenditure represents free grants of seeds for one acre and in some cases of fertiliser, to cultivators.

TAB

ACCOUNT OF POST

Fund.	1938-39 (Revised Estimates). Opening Balance 1st April 1938.	Receipts.	Expen- diture.	Closing Balance 31st March 1939.
	Rs.	Rs.	Rs.	Rs.
1. Renewals and Replacements Fund ...	24,52,734	1,87,000	5,70,000	20,69,734
2. Post Office Cash Certificate Bonus Fund.	71,000	25,000	...	96,000

TAB

DEPOSIT ACCOUNT OF RAILWAY FUNDS DEEMED

Fund.	1938-39 (Revised Estimates). Opening Balance 1st April 1938.	Receipts.	Expen- diture.	Closing Balance 31st March 1939.
	Rs.	Rs.	Rs.	Rs.
1. Railway Provident Fund	2,05,91,731	7,96,000	17,95,000	1,95,92,731
2. Railway Depreciation Fund ...	1,18,74,884	3,49,000	30,00,000	92,23,884
3. Railway Staff Benefit Fund ...	14,789	1,000	15,000	789

LE IV.

OFFICE DEPOSIT FUNDS.

1939-40 (Budget Estimates).			Remarks.
Receipts.	Expenditure	Closing Balance 31st March 1940.	
Rs.	Rs.	Rs.	
1,87,000	4,79,000	17,77,734	Receipts represent appropriations from revenue.
1,44,000	...	2,40,000	

LE V.

TO BE OWING TO THE RAILWAY BOARD.

1939-40 (Budget Estimates).			Remarks.
Receipts.	Expenditure.	Closing Balance 31st March 1940.	
Rs.	Rs.	Rs.	
7,28,000	18,00,000	1,85,20,731	Receipts represent interest credited to the Funds by Government.
2,69,200	30,00,000	64,93,084	
...	...	789	

TABLE VI.

Pro forma Account of Receipts and Expenditure from Sunday Penalty Fees.

—	Actuals, 1937-38.	Revised Estimates, 1938-39.	Budget Estimates, 1939-40.
Receipts.			
Rangoon	92,250	1,43,000	1.10,000
Outports	24,275	21,500	28,000
Total ...	1,16,525	1,64,500	1,38,000
Expenditure.			
Payments to officers out of penalty fees including Crown overtime—			
Rangoon	19,284	20,850	21,650
Outports	1,592	2,100	2,100
Total ...	20,876	22,950	23,750
Available for payment to Seamen and Customs Welfare Institutions.	95,649	1,41,550	1,14,250
Amount included in the budget for Grants-in-aid to Seamen and Customs Welfare Institutions.	52,940	40,320	48,400

These penalty fees are paid by merchants and shipowners for working cargoes on Sundays and closed holidays, in addition to overtime. These receipts are distributed among certain specified Seamen's and Customs Welfare Institutions after crediting Government revenues with the amount to be disbursed as Crown overtime.

Explanatory Memorandum to Book 3 by Finance Secretary.

Explanatory Memorandum to Book 3.

Book 3 is the ways and means budget, that is, it contains the details of Government's banking transactions. Such items of loans and advances that require the vote of the House of Representatives have been transferred by means of a deduct entry to statement C of Book 1 with the necessary details shown in Book 2 against demands Nos. 43, 44 and 45. The recoveries of pre-separation loans and advances which it has been decided shall be credited as revenue receipts have also been transferred to the head "XLI. Extraordinary Receipts" in Book 1 by means of a deduct entry in this book. At pages 2 and 3 of Book 3 is an abstract of the main divisions of the debt, deposit and remittance heads shown net; in next year's estimates the net figures are shown on the receipts side or on the disbursements side according as these are plus or minus. The abstract also includes the revenue surplus brought down from Book 1 and also the deduct entry which transfers to statement C of Book 1 the amount required to finance the loans and advances shown in statement C of that book. The abstract concludes with the opening balance in accordance with the latest estimates available in the Finance Department. The total of the revenue surplus, the net receipts over disbursements under the various debt, deposit and remittance heads less the deduct entry plus the opening balance go to make up the closing balance which appears on the disbursements side of the abstract for 1939-40. Following this abstract is a more detailed statement under the various heads.

N.—Public Debt.

2. It is estimated that we shall probably require to sell treasury bills to the extent of 50 lakhs in September 1939 in view of the large repayment of debt to India due on the last day of that month. These treasury bills will be repaid during the course of the year as the revenues come in. The budget estimate for the current year was 50 lakhs but actually no treasury bills were sold as there was no necessity to do so.

There is no proposal for the issue of a public loan in 1939-40 and hence no estimate for any receipt under this head.

O.—Unfunded Debt.

3. Variations between budget estimates for 1938-39 and 1939-40 are as follows :—

Post Office Savings Bank Deposits.—In the light of the progress of actuals in 1938-39, we are allowing 7 lakhs less for excess of deposits over withdrawals in the post office savings bank.

Post Office Cash Certificates.—Post office cash certificates show a decrease of 11 lakhs net. This is due to the expectation, based on the probable figures of 1938-39, of a fall in sales accompanied by larger withdrawals. Discharge of preseparation cash certificates is the liability of the Government of India and does not appear here.

State Provident Funds.—State Provident Funds are down by 5 lakhs. The estimate is based on the progress of actuals for 1938-39.

P.—DEPOSITS AND ADVANCES.

4. (A) *Reserve Funds.—Railway Depreciation Reserve Fund.*—The receipt under this head represents the amount of interest credited by Government to the fund which is debited against the revenue head "17. Interest."

Posts and Telegraphs Renewals Reserve Fund.—The excess of expenditure over appropriation to the fund is due to the abandonment of certain telegraph lines involving a reduction of capital which is met by withdrawals from the renewals reserve fund.

Sinking Funds.—There is no sinking fund for the reduction of debt since the actual amount payable to India is shown as a charge against revenue in the revenue section.

(B) *Reserve Funds.*—Post Office Cash Certificate Bonus Fund.—The amount required in respect of each year to make good the difference between the purchase price and redemption value of cash certificates is deposited annually in the cash certificate bonus fund.

Other Deposit Accounts.—Deposit of local funds is an account of the transactions of local funds for whom Government acts as a banker and represents their deposits with Government and their withdrawals from the treasuries.

Departmental and Judicial Deposits.—These amounts represent money deposited with Government in courts and revenue offices and other departments which eventually are paid out to some other person. The sale proceeds of State Lottery tickets are credited and the prize money, when paid, is debited to this head. The balance is transferred to the revenue section under "IV. State Lottery" by debit to this head. The difference (minus) for next year represents the fact that repayments are expected to exceed deposits.

Advances Repayable.—Part of these are voted and are shown in statement C, hence the deduct entry on the disbursement side of the Budget Estimate. These represent advances of pay and travelling allowances to officers on transfer, advances to contractors, etc., which are voted. Forest advances which record expenditure of the Forest Department that is incurred prior to submission of detailed accounts and other departmental advances, and accounts with Foreign Governments, India, etc., which record accounts exchanged with accounting officers in India and between the accounts offices of Burma and the Burma Railways are not voted. The actual expenditure involved is finally recorded under the revenue, service and debt heads. The entries therefore on each side of the ways and means account cancel out ; any difference represents amounts left unadjusted at the end of the year.

Suspense—Suspense Accounts.—Surplus cash balance is invested in Government of India Treasury Bills, and Government of India Securities. The investments appear as disbursements and maturities as receipts under this head.

Q.—Loans and Advances by Government.

5. These represent loans and advances on which interest is charged and the whole amount of the disbursements is transferred to statement C of Book 1 by a deduct entry. Receipts represent recoveries of the principal portion of these loans and there is therefore a deduct entry on the receipts side in order to transfer to the head "XLI. Extraordinary Receipts" the amount of recoveries of pre-separation loans and advances in accordance with the decision of Government to this effect.

Loans to the Railway Board.—The amount provided in the estimates for 1939-40 represents the money required on capital account to purchase stores in England the cost of which is debited to "Suspense" which is a capital head in the Railway accounts. The Railway Board expects to repay the amount during the year.

Loans to Agriculturists, Co-operative Societies, Municipalities, etc.—Provision is made here for advances to cultivators under the Agriculturists' Loans and Land Improvement Loans Acts, to agricultural credit societies, weavers and to local bodies under the Local Authorities Loans Rules.

Loans to Government Servants.—Loans to Government servants under the various rules authorizing such loans are provided for here. The interest charged on these loans is 5 per cent which was raised from the 1st October 1937 from 3¼ per cent.

REMITTANCES.

6. Under this head are recorded inland money order transactions and supply bills and remmittance transfer receipts issued by treasuries. Remittances between officers whose accounts are controlled by the Accountant-General are also recorded here as also adjusting accounts between Burma and the Federated Shan States for money disbursed or received at treasuries or banks in one area in respect of the revenues of the other area.

The explanation of the items exchange accounts between Civil and Posts and Telegraphs and between Civil and Defence services is that both these departments are considered as banking with Government. The accounts of these departments are in the first instance not included direct in Government accounts. Their receipts and payments therefore are viewed in the light of payments into or withdrawals from a banking account with Government.

REMITTANCES BETWEEN ENGLAND AND BURMA.

7. The majority of the expenditure in England is brought finally to account in the Burma books. Until this is done, it is recorded as remittances between England and Burma. Both sides of the account therefore cancel after all items have been brought finally to account.

REMITTANCES OF CASH BETWEEN ENGLAND AND BURMA.

8. The Secretary of State and the High Commissioner are provided with cash by means of sterling remittances through the Reserve Bank, Rangoon, to the Reserve Bank in London, London being credited with sterling and Government's account in Rangoon being debited simultaneously with the rupee equivalent at the rate of exchange ruling that day. As regards Government's total balances in England and Burma the net effect is nil. Thus both sides of the account cancel out. The difference between the actual rate of exchange and 1*s*. 6*d*. which is the rate assumed when budgeting for expenditure in England is a final credit or debit in the revenue section of the accounts as gain or loss on exchange.

A statement showing the receipts and disbursements in England finally credited and debited to the revenue section and to the debt, deposit and remittance section of the accounts in Burma is shown below :—

Budget Estimates, 1939-40.

(Figures in thousands.)

Receipts.		*Disbursements.*	
Revenue Receipts ...	18	Revenue Expenditure ...	75,19
Debt, Deposits and Remittances	5,22	Debt, Deposits and Remittances	17,84
Total ...	5,40		93,03

Net = 87,63 which is the figure shown as remittances through the Reserve Bank.

9. *Opening and Closing Balances.*—These sums represent the amounts standing to the credit of Government at the Reserve Bank both in Rangoon and London, plus the cash in treasuries all over Burma. The whole of these sums does not represent a surplus available for revenue expenditure. The difference between the opening and closing balance is the net sum of all the money transactions of Government during the year whether on revenue account or otherwise. Among other things it includes the revenue surplus.

10. Below is a summary of the estimates of the ways and means posiiton of the Government of Burma in England and Burma.

Summary of Estimates of Ways and Means in Burma and England during 1938-39 and 1939-40.

(Figures in lakhs)

Receipts.	Budget, 1938-39.	Budget, 1939-40.
Excess of Revenue over Expenditure	38·54	1·15
Unfunded Debt—		
Post Office Cash Certificates (net)	38·00	27·00
Post Office Savings Bank Deposits (net)	27·00	20·21
Other Unfunded Debt (net) including Provident Funds ...	24·43	19·52
Depreciation Fund, Railways (net)	3·86	2·69
Post Office Cash Certificate Bonus Fund (net)	·25	1·44
Miscellaneous Deposits, Advances and Remittances (net) ...	17·37	...
Loans and Advances by Government (net)	7·48	14·21
Total Receipts ...	156·93	86.22
Opening Balance ...	278·93	209·74
GRAND TOTAL ...	435·86	295·96

Disbursements.	Budget, 1938-39.	Budget, 1939-40.
Renewals Reserve Fund—Posts and Telegraphs (net) ...	4·02	2·92
Amount transferred to meet expenditure on interest free Advances and interest bearing Loans and Advances in statement C of Book 1.	40·34	35·89
Miscellaneous Deposits, Advances and Remittances (net).	...	45·86
Total Disbursements ...	44·36	84·67
Closing Balance ...	391·50	211·29
GRAND TOTAL ...	435·86	295·96

TABLE I.

11. Section 64 of the Government of Burma Act extends the executive authority of Burma to the giving of guarantees. As the matter of giving guarantees comes within the purview of the Legislature under that section it is necessary for members of the Legislature to be informed from time to time of the amount of the guarantees given by Government. The only guarantee at present outstanding which is included in the table is one given by Government prior to separation. The institution guaranteed has up to date met its obligations.

TABLE II.

12. This table sets out the interest bearing obligations of Government together with the interest yielding assets. There are of course many other assets of Government which are productive but are not shown unless a share of the interest charges of Government is actually transferred to the department concerned in Government accounts. The table must not be considered in any way as representing a complete balance sheet of Government's activities since it is impossible to apply ordinary commercial accounts principles to these activities.

TABLE III.

13. For the information of the Legislature *pro forma* accounts are maintained and printed in Book 3. These accounts appear in Table III.

TABLE IV.

14. Since the Post Office is a fully commercial department it has to make provision each year out of revenue for an appropriation to its renewals and replacements fund; this is credited to a deposit fund held in Government's balances. Government credits annually interest at $3\frac{1}{2}$ per cent on its outstanding balances. Similarly an appropriation has to be made by Government annually from revenue to a Bonus Fund to cover the liability for payment of interest, *i.e*, the difference between the purchase price and the redemption value of all outstanding cash certificates in respect of that year. When the liability falls due it is first met out of the appropriation for the year and any balance required is found from the Fund; if the appropriation from the current revenue of the year is in excess of the liability to be met, the balance is credited to the Fund.

TABLE V.

15. This table records the repayments during the year and the outstanding balances of the debt deemed to be owing to the Railway Board on account of various Railway funds. This is a diminishing liability since the only receipts to the funds are the amounts of interest credited to the funds by Government in accordance with sub-section (2) of section 77 of the Act.

TABLE VI.

16. This table continues the practice of the Government of India in giving information to the members of the Legislature concerning the way in which customs Sunday penalty fees are expended.

RANGOON:
Dated, the 10th February 1939.

TIN TÜT,
Secretary, Finance Department.

G.B.C.P.O.—No. 542, F.D., 8-1-39—360—VII.